Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
01010 Alcona Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,174,181.97	0.00	5,174,181.97	0.00	0.00
Support Serv - Pupil	191,724.72	0.00	191,724.72	0.00	0.00
Support Serv - Instructional	59,908.84	0.00	59,908.84	0.00	0.00
Support Serv - Board of Ed	54,251.01	0.00	54,251.01	0.00	0.00
Support Serv - Executive Adm	249,329.16	0.00	249,329.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	426,461.15	0.00	426,461.15	0.00	0.00
Support Serv - Business	266,395.65	5,140.32	0.00	261,255.33	261,255.33
Operations and Maintenance	565,583.77	27,831.16	0.00	537,752.61	0.00
Pupil Transportation	759,266.11	179,313.97	579,952.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,920.59	0.00	4,920.59	0.00	0.00
Support Serv - Technology	138,728.62	0.00	14,810.00	123,918.62	123,918.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	76,335.61	0.00	76,335.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	283.60	283.60	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	404,706.84	137,096.92	267,609.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	733,809.76	733,809.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,105,887.40	**1,083,475.73**	**7,099,485.11**	**922,926.56**	**385,173.95**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
02010 AuTrain-Onota Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	431,330.72	339.97	430,990.75	0.00	0.00
Support Serv - Pupil	4,993.55	0.00	4,993.55	0.00	0.00
Support Serv - Instructional	7,775.33	0.00	7,775.33	0.00	0.00
Support Serv - Board of Ed	11,753.44	0.00	11,753.44	0.00	0.00
Support Serv - Executive Adm	54,554.04	0.00	54,554.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	37,194.50	0.00	37,194.50	0.00	0.00
Support Serv - Business	53,903.10	5,674.29	0.00	48,228.81	48,228.81
Operations and Maintenance	65,538.14	1,200.00	0.00	64,338.14	0.00
Pupil Transportation	81,912.68	0.00	81,912.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	250.00	0.00	0.00	250.00	250.00
Support Serv - Pupil Accounting	4,036.14	0.00	4,036.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,325.25	0.00	1,325.25	0.00	0.00
Payments to Government Agencies	12,175.00	12,175.00	0.00	0.00	0.00
Facilities Acquisition	16,148.07	16,148.07	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	984.62	0.00	974.77	9.85	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	43,006.36	11,061.04	31,945.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	60,000.00	60,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	886,880.94	**106,598.37**	**667,455.77**	**112,826.80**	**48,478.81**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
02020 Burt Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	399,946.44	9,369.06	390,577.38	0.00	0.00
Support Serv - Pupil	6,313.10	0.00	6,313.10	0.00	0.00
Support Serv - Instructional	7,880.23	0.00	7,880.23	0.00	0.00
Support Serv - Board of Ed	16,638.79	0.00	16,638.79	0.00	0.00
Support Serv - Executive Adm	99,414.97	0.00	99,414.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	43,462.70	0.00	43,462.70	0.00	0.00
Support Serv - Business	25,493.35	2,304.41	0.00	23,188.94	23,188.94
Operations and Maintenance	156,790.11	14,805.94	0.00	141,984.17	0.00
Pupil Transportation	38,719.70	0.00	38,719.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	972.37	0.00	972.37	0.00	0.00
Support Serv - Technology	3,855.04	0.00	0.00	3,855.04	3,855.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,504.79	972.50	14,532.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	46,132.03	24,368.88	21,763.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	278.92	0.00	278.92	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	861,402.54	**51,820.79**	**640,553.60**	**169,028.15**	**27,043.98**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
02070 Munising Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,632,369.20	0.00	3,632,369.20	0.00	0.00
Support Serv - Pupil	149,781.61	0.00	149,781.61	0.00	0.00
Support Serv - Instructional	222,453.51	0.00	222,453.51	0.00	0.00
Support Serv - Board of Ed	31,471.00	0.00	31,471.00	0.00	0.00
Support Serv - Executive Adm	106,248.04	0.00	106,248.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	411,400.00	0.00	411,400.00	0.00	0.00
Support Serv - Business	191,718.10	0.00	0.00	191,718.10	191,718.10
Operations and Maintenance	682,094.84	4,322.45	0.00	677,772.39	0.00
Pupil Transportation	460,464.61	78,224.00	382,240.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,104.35	0.00	4,367.36	8,736.99	8,736.99
Support Serv - Technology	200,318.57	25,070.08	0.00	175,248.49	175,248.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,025.20	0.00	143,025.20	0.00	0.00
Community Services	896.97	0.00	896.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,541.94	23,541.94	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,100.00	0.00	0.00	2,100.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	115.00	0.00	0.00	115.00	115.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	279,859.02	128,740.01	151,119.01	0.00	0.00
Community Services	105,293.00	1,014.29	104,278.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	674,085.42	674,085.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	449,271.60	449,271.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,779,611.98	**1,384,269.79**	**5,339,651.22**	**1,055,690.97**	**375,818.58**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
02080 Superior Central School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,200,743.25	0.00	2,200,743.25	0.00	0.00
Support Serv - Pupil	77,529.37	0.00	77,529.37	0.00	0.00
Support Serv - Instructional	53,319.04	0.00	53,319.04	0.00	0.00
Support Serv - Board of Ed	33,411.58	0.00	33,411.58	0.00	0.00
Support Serv - Executive Adm	135,181.49	0.00	135,181.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	131,296.65	0.00	131,296.65	0.00	0.00
Support Serv - Business	111,747.96	2,081.88	0.00	109,666.08	109,666.08
Operations and Maintenance	272,299.91	0.00	0.00	272,299.91	0.00
Pupil Transportation	317,161.83	7,220.00	309,941.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	38,072.84	0.00	12,074.21	25,998.63	25,998.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,550.38	0.00	92,550.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	4,300.00	4,300.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	152,530.13	71,140.95	81,389.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	532,001.43	532,001.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	455,925.45	455,925.45	0.00	0.00	0.00
Trust Funds					
All Costs *	1,600.00	0.00	1,600.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,609,671.31	**1,072,669.71**	**3,129,036.98**	**407,964.62**	**135,664.71**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03000 Allegan Area Educational Service Agency
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,318,980.00	7,640.81	1,311,339.19	0.00	0.00
Support Serv - Pupil	70,895.21	0.00	70,895.21	0.00	0.00
Support Serv - Instructional	654,008.43	1,568.09	652,440.34	0.00	0.00
Support Serv - Board of Ed	57,630.17	0.00	57,630.17	0.00	0.00
Support Serv - Executive Adm	453,474.91	984.01	452,490.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	521,236.01	7,115.89	0.00	514,120.12	514,120.12
Operations and Maintenance	170,570.17	1,695.00	323.33	168,551.84	0.00
Pupil Transportation	1,466.53	0.00	1,466.53	0.00	0.00
Support Serv - Planning & Research	152,020.05	500.00	151,520.05	0.00	0.00
Support Serv - Communication	1,202.80	0.00	1,202.80	0.00	0.00
Support Serv - Staff & Personnel	151,440.33	827.50	0.00	150,612.83	150,612.83
Support Serv - Technology	540,812.50	1,220.40	2,367.66	537,224.44	537,224.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,975.98	0.00	4,975.98	0.00	0.00
Payments to Government Agencies	112,497.69	112,497.69	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,616,580.84	617,360.94	6,999,219.90	0.00	0.00
Support Serv - Pupil	3,556,175.34	19,810.95	3,536,364.39	0.00	0.00
Support Serv - Instructional	1,577,930.75	5,959.82	1,571,970.93	0.00	0.00
Support Serv - Board of Ed	38,698.82	0.00	38,698.82	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	543,250.75	2,415.84	540,834.91	0.00	0.00
Support Serv - Business	101,858.03	59,947.21	0.00	41,910.82	41,910.82
Operations and Maintenance	954,380.69	21,306.43	0.00	933,074.26	0.00
Pupil Transportation	1,773,329.51	296,992.00	1,476,337.51	0.00	0.00
Support Serv - Planning & Research	64,834.79	1,295.62	63,539.17	0.00	0.00
Support Serv - Communication	334.39	0.00	334.39	0.00	0.00
Support Serv - Staff & Personnel	35,720.54	0.00	35,720.54	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,277,114.31	1,643.25	2,275,471.06	0.00	0.00
Payments to Government Agencies	3,755,475.32	3,755,475.32	0.00	0.00	0.00
Facilities Acquisition	99,315.00	99,315.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	439,810.43	439,810.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,975,220.15	2,975,220.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,021,240.44	**8,430,602.35**	**19,245,143.78**	**2,345,494.31**	**1,243,868.21**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03010 Plainwell Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,223,346.92	90,915.43	14,132,431.49	0.00	0.00
Support Serv - Pupil	1,014,802.97	0.00	1,014,802.97	0.00	0.00
Support Serv - Instructional	662,271.97	26,400.49	635,871.48	0.00	0.00
Support Serv - Board of Ed	60,976.53	0.00	60,976.53	0.00	0.00
Support Serv - Executive Adm	322,466.52	0.00	322,466.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,178,178.56	0.00	1,178,178.56	0.00	0.00
Support Serv - Business	379,811.62	55,958.94	44,448.83	279,403.85	279,403.85
Operations and Maintenance	2,333,070.38	61,379.25	0.00	2,271,691.13	0.00
Pupil Transportation	686,269.85	102,029.50	584,240.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,940.64	0.00	33,940.64	0.00	0.00
Support Serv - Staff & Personnel	21,633.99	0.00	21,633.99	0.00	0.00
Support Serv - Technology	482,001.37	45,969.50	14,763.23	421,268.64	421,268.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	435,085.05	4,249.52	430,835.53	0.00	0.00
Community Services	559,551.59	2,512.23	557,039.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	855,919.69	431,571.36	424,348.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,442,305.89	4,442,305.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,488,477.47	4,488,477.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,180,111.01	**9,751,769.58**	**19,455,977.81**	**2,972,363.62**	**700,672.49**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03020 Otsego Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,185,039.89	189,241.62	10,995,798.27	0.00	0.00
Support Serv - Pupil	941,187.61	0.00	941,187.61	0.00	0.00
Support Serv - Instructional	569,960.31	0.00	569,960.31	0.00	0.00
Support Serv - Board of Ed	97,238.91	0.00	97,238.91	0.00	0.00
Support Serv - Executive Adm	498,991.93	0.00	498,991.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,120,817.50	0.00	1,120,817.50	0.00	0.00
Support Serv - Business	251,752.43	0.00	0.00	251,752.43	251,752.43
Operations and Maintenance	1,893,331.48	0.00	0.00	1,893,331.48	0.00
Pupil Transportation	734,390.10	28,309.28	706,080.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	76,674.36	1,200.81	75,473.55	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	420,408.81	115,695.34	0.00	304,713.47	304,713.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	526,097.82	2,501.78	523,596.04	0.00	0.00
Community Services	410,526.42	0.00	410,526.42	0.00	0.00
Payments to Government Agencies	3,000.00	3,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	869,102.59	409,220.17	459,882.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,567,687.28	4,567,687.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,166,207.44	**5,316,856.28**	**16,399,553.78**	**2,449,797.38**	**556,465.90**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03030 Allegan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,532,760.83	0.00	13,532,760.83	0.00	0.00
Support Serv - Pupil	1,589,915.15	0.00	1,589,915.15	0.00	0.00
Support Serv - Instructional	786,730.67	0.00	786,730.67	0.00	0.00
Support Serv - Board of Ed	57,994.84	0.00	57,994.84	0.00	0.00
Support Serv - Executive Adm	447,927.36	0.00	447,927.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,369,425.92	0.00	1,369,425.92	0.00	0.00
Support Serv - Business	390,499.20	50,140.63	0.00	340,358.57	340,358.57
Operations and Maintenance	2,574,105.50	0.00	0.00	2,574,105.50	0.00
Pupil Transportation	1,309,987.26	125,383.00	1,184,604.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	55,375.00	0.00	55,375.00	0.00	0.00
Support Serv - Staff & Personnel	14,032.35	0.00	9,302.81	4,729.54	4,729.54
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	83,368.94	0.00	83,368.94	0.00	0.00
Support Serv - Other	379,962.49	0.00	379,962.49	0.00	0.00
Community Services	191,541.30	562.27	190,979.03	0.00	0.00
Payments to Government Agencies	31,509.19	31,509.19	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	992,351.11	463,236.79	529,114.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,099,667.38	4,099,667.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,907,154.49	**4,770,499.26**	**20,217,461.62**	**2,919,193.61**	**345,088.11**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03040 Wayland Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,693,751.20	68,771.21	13,624,979.99	0.00	0.00
Support Serv - Pupil	1,480,995.74	0.00	1,480,995.74	0.00	0.00
Support Serv - Instructional	681,707.14	9,304.06	672,403.08	0.00	0.00
Support Serv - Board of Ed	142,927.05	0.00	142,927.05	0.00	0.00
Support Serv - Executive Adm	312,658.20	0.00	312,658.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,238,828.66	0.00	1,238,828.66	0.00	0.00
Support Serv - Business	545,303.96	10,395.67	0.00	534,908.29	534,908.29
Operations and Maintenance	2,231,950.71	56,018.09	0.00	2,175,932.62	0.00
Pupil Transportation	891,279.35	0.00	891,279.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	63,837.96	0.00	63,837.96	0.00	0.00
Support Serv - Staff & Personnel	94,620.35	0.00	5,474.47	89,145.88	89,145.88
Support Serv - Technology	560,837.89	39,500.52	0.00	521,337.37	521,337.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,190.56	0.00	1,190.56	0.00	0.00
Community Services	134,493.04	0.00	134,493.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	29,018.90	8,118.86	20,900.04	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	12,895.73	0.00	12,895.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,037,116.29	592,403.99	1,444,712.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,506,976.74	6,506,976.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,679,358.65	14,679,358.65	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,339,748.12	**21,970,847.79**	**20,047,576.17**	**3,321,324.16**	**1,145,391.54**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03050 Fennville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,051,701.61	31,029.73	7,020,671.88	0.00	0.00
Support Serv - Pupil	364,149.15	0.00	364,149.15	0.00	0.00
Support Serv - Instructional	288,679.13	0.00	288,679.13	0.00	0.00
Support Serv - Board of Ed	150,890.16	0.00	150,890.16	0.00	0.00
Support Serv - Executive Adm	297,892.05	59.00	297,833.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	670,491.30	0.00	670,491.30	0.00	0.00
Support Serv - Business	307,119.78	113,065.27	0.00	194,054.51	194,054.51
Operations and Maintenance	1,612,408.41	503.95	2,270.98	1,609,633.48	0.00
Pupil Transportation	706,964.57	513.89	706,450.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,820.23	0.00	7,820.23	0.00	0.00
Support Serv - Staff & Personnel	220.00	0.00	220.00	0.00	0.00
Support Serv - Technology	128,486.23	19,072.62	0.00	109,413.61	109,413.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	275,641.23	16,266.98	259,374.25	0.00	0.00
Community Services	72,240.11	0.00	72,240.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	815,133.16	463,722.16	351,411.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,615,657.59	1,615,657.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,365,494.71	**2,259,891.19**	**10,192,501.92**	**1,913,101.60**	**303,468.12**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03060 Martin Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,284,355.61	0.00	3,284,355.61	0.00	0.00
Support Serv - Pupil	222,524.58	0.00	222,524.58	0.00	0.00
Support Serv - Instructional	87,612.61	0.00	87,612.61	0.00	0.00
Support Serv - Board of Ed	64,001.41	0.00	64,001.41	0.00	0.00
Support Serv - Executive Adm	142,656.59	0.00	142,656.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	434,742.92	0.00	434,742.92	0.00	0.00
Support Serv - Business	141,171.49	14,423.32	9,429.24	117,318.93	117,318.93
Operations and Maintenance	424,819.10	249.99	0.00	424,569.11	0.00
Pupil Transportation	178,243.59	0.00	178,243.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,811.01	0.00	1,811.01	0.00	0.00
Support Serv - Technology	60,102.95	0.00	0.00	60,102.95	60,102.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	192,836.76	0.00	192,836.76	0.00	0.00
Community Services	1,508.00	0.00	1,508.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	255,266.12	91,050.34	164,215.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	894,564.03	894,564.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,883,710.91	1,883,710.91	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,269,927.68	**2,883,998.59**	**4,783,938.10**	**601,990.99**	**177,421.88**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03070 Hopkins Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,655,863.64	23,242.42	7,632,621.22	0.00	0.00
Support Serv - Pupil	589,533.11	0.00	589,533.11	0.00	0.00
Support Serv - Instructional	484,649.90	0.00	484,649.90	0.00	0.00
Support Serv - Board of Ed	125,267.39	0.00	125,267.39	0.00	0.00
Support Serv - Executive Adm	284,353.49	0.00	284,353.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	943,532.27	0.00	943,532.27	0.00	0.00
Support Serv - Business	266,820.76	42,763.25	0.00	224,057.51	224,057.51
Operations and Maintenance	1,505,722.19	6,396.00	0.00	1,499,326.19	0.00
Pupil Transportation	804,624.01	0.00	804,624.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	98,653.27	16,211.17	82,442.10	0.00	0.00
Community Services	7,384.46	0.00	7,384.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	662,289.08	293,609.94	368,679.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,615,216.00	2,615,216.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	35,056.70	35,056.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,078,966.27	**3,032,495.48**	**11,323,087.09**	**1,723,383.70**	**224,057.51**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03080 Saugatuck Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,965,797.01	33,750.94	4,932,046.07	0.00	0.00
Support Serv - Pupil	415,245.13	0.00	415,245.13	0.00	0.00
Support Serv - Instructional	151,318.21	23,536.00	127,782.21	0.00	0.00
Support Serv - Board of Ed	131,359.82	0.00	131,359.82	0.00	0.00
Support Serv - Executive Adm	239,593.14	0.00	239,593.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	480,855.02	0.00	480,855.02	0.00	0.00
Support Serv - Business	428,850.27	160,156.57	0.00	268,693.70	268,693.70
Operations and Maintenance	609,002.78	0.00	0.00	609,002.78	0.00
Pupil Transportation	274,073.91	11,006.04	263,067.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,615.63	0.00	5,615.63	0.00	0.00
Support Serv - Staff & Personnel	5,940.76	0.00	0.00	5,940.76	5,940.76
Support Serv - Technology	153,982.13	0.00	0.00	153,982.13	153,982.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	234,385.07	13,800.58	220,584.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,605.95	31,605.95	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,051.24	175,535.87	145,515.37	0.00	0.00
Community Services	155,519.69	8,100.00	147,419.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,600,526.32	1,600,526.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	67,595.15	67,595.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,272,317.23	**2,125,613.42**	**7,109,084.44**	**1,037,619.37**	**428,616.59**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03100 Hamilton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,016,058.45	82,592.16	14,933,466.29	0.00	0.00
Support Serv - Pupil	1,184,279.27	1,297.69	1,182,981.58	0.00	0.00
Support Serv - Instructional	1,129,531.19	146,680.28	982,850.91	0.00	0.00
Support Serv - Board of Ed	78,815.84	0.00	78,815.84	0.00	0.00
Support Serv - Executive Adm	202,984.88	0.00	202,984.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,559,760.48	15,959.52	1,543,800.96	0.00	0.00
Support Serv - Business	382,320.08	19,353.90	0.00	362,966.18	362,966.18
Operations and Maintenance	2,344,814.38	97,038.78	0.00	2,247,775.60	0.00
Pupil Transportation	1,458,633.43	100.00	1,458,533.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,536.80	0.00	21,536.80	0.00	0.00
Support Serv - Staff & Personnel	85,166.95	0.00	0.00	85,166.95	85,166.95
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	571,345.47	21,174.90	550,170.57	0.00	0.00
Community Services	285,049.02	17,151.24	267,897.78	0.00	0.00
Payments to Government Agencies	54,394.56	54,394.56	0.00	0.00	0.00
Facilities Acquisition	55,208.09	55,208.09	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	864,382.14	426,368.48	438,013.66	0.00	0.00
Community Services	83,719.08	2,328.96	81,390.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,105,116.18	5,105,116.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,740,050.62	7,740,050.62	0.00	0.00	0.00
Trust Funds					
All Costs *	1,000.00	0.00	1,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,224,166.91	**13,784,815.36**	**21,743,442.82**	**2,695,908.73**	**448,133.13**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03440 Glenn Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	334,378.38	6,908.03	327,470.35	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,799.31	0.00	3,799.31	0.00	0.00
Support Serv - Board of Ed	14,345.45	0.00	14,345.45	0.00	0.00
Support Serv - Executive Adm	45,059.92	0.00	45,059.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	20,310.81	10,530.76	0.00	9,780.05	9,780.05
Operations and Maintenance	57,058.51	0.00	0.00	57,058.51	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,880.00	11,880.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	486,832.38	**29,318.79**	**390,675.03**	**66,838.56**	**9,780.05**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
03902 Outlook Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	365,225.70	0.00	365,225.70	0.00	0.00
Support Serv - Pupil	5,995.44	0.00	5,995.44	0.00	0.00
Support Serv - Instructional	19,383.37	0.00	19,383.37	0.00	0.00
Support Serv - Board of Ed	7,628.69	0.00	7,628.69	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	46,336.44	0.00	46,336.44	0.00	0.00
Support Serv - Business	17,252.64	2,468.83	2,692.10	12,091.71	12,091.71
Operations and Maintenance	43,274.54	2,400.75	587.87	40,285.92	0.00
Pupil Transportation	29,814.37	0.00	29,814.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,994.94	0.00	1,994.94	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	543.55	543.55	0.00	0.00	0.00
Payments to Government Agencies	20,146.00	20,146.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	557,595.68	**25,559.13**	**479,658.92**	**52,377.63**	**12,091.71**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
04000 Alpena-Montmorency-Alcona ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	39,579.20	2,353.37	37,225.83	0.00	0.00
Support Serv - Pupil	21,995.62	0.00	21,995.62	0.00	0.00
Support Serv - Instructional	595,612.71	0.00	595,612.71	0.00	0.00
Support Serv - Board of Ed	57,049.51	0.00	57,049.51	0.00	0.00
Support Serv - Executive Adm	328,716.04	1,536.32	327,179.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	331,734.14	538.74	0.00	331,195.40	331,195.40
Operations and Maintenance	97,755.57	5,108.00	9,325.57	83,322.00	0.00
Pupil Transportation	1,326.03	0.00	1,326.03	0.00	0.00
Support Serv - Planning & Research	12,471.59	0.00	12,471.59	0.00	0.00
Support Serv - Communication	209.60	0.00	209.60	0.00	0.00
Support Serv - Staff & Personnel	966.40	0.00	966.40	0.00	0.00
Support Serv - Technology	152,861.59	924.18	0.00	151,937.41	151,937.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,147.76	0.00	5,147.76	0.00	0.00
Community Services	35,430.93	0.00	35,430.93	0.00	0.00
Payments to Government Agencies	80,561.41	80,561.41	0.00	0.00	0.00
Facilities Acquisition	5,080.00	5,080.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,329,493.58	0.00	1,329,493.58	0.00	0.00
Support Serv - Pupil	2,730,664.79	2,685.00	2,727,979.79	0.00	0.00
Support Serv - Instructional	790,848.46	0.00	790,848.46	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	29,164.51	4,971.14	0.00	24,193.37	24,193.37
Operations and Maintenance	151,757.54	15,323.98	0.00	136,433.56	0.00
Pupil Transportation	398,304.64	0.00	398,304.64	0.00	0.00
Support Serv - Planning & Research	94,478.12	0.00	94,478.12	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	32.42	0.00	32.42	0.00	0.00
Support Serv - Technology	67,141.11	0.00	67,141.11	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	770.62	0.00	770.62	0.00	0.00
Community Services	514.69	0.00	514.69	0.00	0.00
Payments to Government Agencies	1,482,857.99	1,482,857.99	0.00	0.00	0.00
Facilities Acquisition	3,080.00	3,080.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	25,505.12	25,505.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,871,111.69	**1,630,525.25**	**6,513,504.70**	**727,081.74**	**507,326.18**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
04010 Alpena Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,573,194.52	91,128.00	22,482,066.52	0.00	0.00
Support Serv - Pupil	1,740,603.89	0.00	1,740,603.89	0.00	0.00
Support Serv - Instructional	840,776.80	0.00	840,776.80	0.00	0.00
Support Serv - Board of Ed	33,517.84	0.00	33,517.84	0.00	0.00
Support Serv - Executive Adm	259,377.25	0.00	259,377.25	0.00	0.00
Support Serv - Grant Writer	4,786.75	0.00	4,786.75	0.00	0.00
Support Serv - School Adm	2,740,734.95	0.00	2,740,734.95	0.00	0.00
Support Serv - Business	639,944.72	41,961.28	18,521.31	579,462.13	579,462.13
Operations and Maintenance	3,660,088.74	10,152.80	4,410.14	3,645,525.80	0.00
Pupil Transportation	2,009,840.40	0.00	2,009,840.40	0.00	0.00
Support Serv - Planning & Research	6,688.86	0.00	6,688.86	0.00	0.00
Support Serv - Communication	16,444.18	0.00	16,444.18	0.00	0.00
Support Serv - Staff & Personnel	342,843.90	0.00	29,409.01	313,434.89	313,434.89
Support Serv - Technology	506,324.46	17,465.37	6,124.97	482,734.12	482,734.12
Support Serv - Pupil Accounting	40,148.76	0.00	40,148.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	411,498.50	0.00	411,498.50	0.00	0.00
Community Services	71,078.90	0.00	71,078.90	0.00	0.00
Payments to Government Agencies	215,079.60	215,079.60	0.00	0.00	0.00
Facilities Acquisition	37,339.44	14,183.00	23,156.44	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,336.27	0.00	1,336.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,050,082.60	1,002,042.46	1,048,040.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,926,329.18	1,926,329.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	367,146.64	367,146.64	0.00	0.00	0.00
Trust Funds					
All Costs *	4,500.00	0.00	4,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,148,888.37	5,148,888.37	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,648,595.52	**8,834,376.70**	**31,793,061.88**	**5,021,156.94**	**1,375,631.14**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
04901 Bingham Arts Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	662,276.92	1,695.00	660,581.92	0.00	0.00
Support Serv - Pupil	39,812.37	0.00	39,812.37	0.00	0.00
Support Serv - Instructional	3,609.64	0.00	3,609.64	0.00	0.00
Support Serv - Board of Ed	34,709.03	0.00	34,709.03	0.00	0.00
Support Serv - Executive Adm	247,870.80	0.00	247,870.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	122,027.59	0.00	122,027.59	0.00	0.00
Support Serv - Business	13,406.50	0.00	0.00	13,406.50	13,406.50
Operations and Maintenance	411,198.60	0.00	12,893.00	398,305.60	0.00
Pupil Transportation	198.25	0.00	198.25	0.00	0.00
Support Serv - Planning & Research	2,716.25	0.00	2,716.25	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	18,360.12	0.00	0.00	18,360.12	18,360.12
Support Serv - Technology	3,076.11	0.00	0.00	3,076.11	3,076.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	79.77	0.00	79.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,113.18	0.00	9,113.18	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	87,047.24	84,666.41	2,380.83	0.00	0.00
Community Services	8,331.96	0.00	8,331.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,663,834.33	**86,361.41**	**1,144,324.59**	**433,148.33**	**34,842.73**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
05010 Alba Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,269,659.89	0.00	1,269,659.89	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	19,453.61	0.00	19,453.61	0.00	0.00
Support Serv - Executive Adm	225,684.63	0.00	225,684.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	67,411.88	8,223.49	0.00	59,188.39	59,188.39
Operations and Maintenance	203,979.91	0.00	0.00	203,979.91	0.00
Pupil Transportation	86,896.65	0.00	86,896.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	27,010.51	0.00	27,010.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	105,615.11	61,530.73	44,084.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	204,961.00	204,961.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,935.00	1,935.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,212,608.19	**276,650.22**	**1,672,789.67**	**263,168.30**	**59,188.39**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
05035 Central Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,304,551.49	10,634.18	2,293,917.31	0.00	0.00
Support Serv - Pupil	191,612.52	0.00	191,612.52	0.00	0.00
Support Serv - Instructional	198,457.22	0.00	198,457.22	0.00	0.00
Support Serv - Board of Ed	40,944.38	0.00	40,944.38	0.00	0.00
Support Serv - Executive Adm	174,106.35	0.00	174,106.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	218,235.11	0.00	218,235.11	0.00	0.00
Support Serv - Business	86,660.19	2,036.64	0.00	84,623.55	84,623.55
Operations and Maintenance	405,393.99	500.00	0.00	404,893.99	0.00
Pupil Transportation	142,846.10	45.43	142,800.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	70,145.78	12,760.00	57,083.78	302.00	302.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,662.38	220.00	164,442.38	0.00	0.00
Community Services	10,974.40	0.00	10,974.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	350.00	0.00	350.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,500.00	5,500.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,460.75	104,663.27	76,797.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	208,163.35	208,163.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	112,658.97	112,658.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,516,722.98	**457,181.84**	**3,569,721.60**	**489,819.54**	**84,925.55**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
05040 Bellaire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,809,771.06	0.00	2,809,771.06	0.00	0.00
Support Serv - Pupil	91,208.76	0.00	91,208.76	0.00	0.00
Support Serv - Instructional	115,619.33	0.00	115,619.33	0.00	0.00
Support Serv - Board of Ed	26,181.05	0.00	26,181.05	0.00	0.00
Support Serv - Executive Adm	35,316.72	0.00	35,316.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	327,075.61	0.00	327,075.61	0.00	0.00
Support Serv - Business	64,507.87	0.00	0.00	64,507.87	64,507.87
Operations and Maintenance	581,812.32	0.00	0.00	581,812.32	0.00
Pupil Transportation	270,393.21	0.00	270,393.21	0.00	0.00
Support Serv - Planning & Research	2,698.31	0.00	2,698.31	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	122,378.91	1,206.55	121,172.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	5,858.54	5,858.54	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,000.00	0.00	7,200.00	800.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	159,492.03	84,453.21	75,038.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	976,717.42	976,717.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	99,832.30	99,832.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,696,863.44	**1,168,068.02**	**3,881,675.23**	**647,120.19**	**64,507.87**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
05060 Elk Rapids Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,911,932.45	945.69	7,910,986.76	0.00	0.00
Support Serv - Pupil	303,526.64	0.00	303,526.64	0.00	0.00
Support Serv - Instructional	108,273.57	0.00	108,273.57	0.00	0.00
Support Serv - Board of Ed	46,270.14	0.00	46,270.14	0.00	0.00
Support Serv - Executive Adm	255,807.76	0.00	255,807.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,075,325.25	0.00	1,075,325.25	0.00	0.00
Support Serv - Business	238,203.96	42,565.25	0.00	195,638.71	195,638.71
Operations and Maintenance	1,063,923.87	14,561.51	0.00	1,049,362.36	0.00
Pupil Transportation	721,959.97	0.00	721,959.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	73,532.35	0.00	73,532.35	0.00	0.00
Support Serv - Staff & Personnel	6,000.00	0.00	0.00	6,000.00	6,000.00
Support Serv - Technology	110,257.68	6,084.80	0.00	104,172.88	104,172.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	55,467.24	230.82	55,236.42	0.00	0.00
Payments to Government Agencies	2,807.49	2,807.49	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	21,592.45	0.00	21,592.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	839,257.14	279,759.32	559,497.82	0.00	0.00
Community Services	231,260.41	651.01	230,609.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,619,487.80	1,619,487.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	98,466.21	98,466.21	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,783,352.38	**2,065,559.90**	**11,362,618.53**	**1,355,173.95**	**305,811.59**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
05065 Ellsworth Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,377,345.12	1,820.39	1,375,524.73	0.00	0.00
Support Serv - Pupil	82,663.73	0.00	82,663.73	0.00	0.00
Support Serv - Instructional	13,840.83	500.00	13,340.83	0.00	0.00
Support Serv - Board of Ed	17,859.54	229.76	17,629.78	0.00	0.00
Support Serv - Executive Adm	138,078.36	0.00	138,078.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	67,124.63	0.00	67,124.63	0.00	0.00
Support Serv - Business	42,835.31	11,143.15	0.00	31,692.16	31,692.16
Operations and Maintenance	216,029.12	0.00	0.00	216,029.12	0.00
Pupil Transportation	84,800.61	0.00	84,800.61	0.00	0.00
Support Serv - Planning & Research	1,123.56	0.00	1,123.56	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	150.00	0.00	150.00	0.00	0.00
Support Serv - Technology	48,120.42	0.00	0.00	48,120.42	48,120.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	65,041.17	0.00	65,041.17	0.00	0.00
Community Services	1,600.00	0.00	1,600.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	78,099.31	42,012.75	36,086.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	45,568.10	45,568.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,280,279.81	**101,274.15**	**1,883,163.96**	**295,841.70**	**79,812.58**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
05070 Mancelona Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,644,188.44	0.00	5,644,188.44	0.00	0.00
Support Serv - Pupil	341,074.63	0.00	341,074.63	0.00	0.00
Support Serv - Instructional	275,912.74	0.00	275,912.74	0.00	0.00
Support Serv - Board of Ed	69,009.69	0.00	69,009.69	0.00	0.00
Support Serv - Executive Adm	200,752.33	0.00	200,752.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	574,788.87	0.00	574,788.87	0.00	0.00
Support Serv - Business	248,781.49	34,276.81	882.00	213,622.68	213,622.68
Operations and Maintenance	837,418.54	54,108.56	0.00	783,309.98	0.00
Pupil Transportation	514,817.61	0.00	514,817.61	0.00	0.00
Support Serv - Planning & Research	19,800.00	0.00	19,800.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	22,455.00	0.00	22,455.00	0.00	0.00
Support Serv - Technology	250,663.05	123,757.88	22,622.50	104,282.67	104,282.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	207,234.91	637.59	206,597.32	0.00	0.00
Community Services	1,888.21	0.00	1,888.21	0.00	0.00
Payments to Government Agencies	36,031.33	36,031.33	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,900.00	0.00	1,900.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	499.00	0.00	489.02	9.98	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	570,757.22	38,095.06	532,662.16	0.00	0.00
Community Services	246,445.94	0.00	246,445.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,206,971.50	1,206,971.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	138,244.45	138,244.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,409,634.95	**1,632,123.18**	**8,676,286.46**	**1,101,225.31**	**317,905.35**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
05901 Concord Montessori and Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	859,096.00	0.00	859,096.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	11,925.00	0.00	11,925.00	0.00	0.00
Support Serv - Executive Adm	233,538.00	0.00	233,538.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	106,848.00	0.00	0.00	106,848.00	0.00
Pupil Transportation	28,890.00	0.00	28,890.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,240,297.00	**0.00**	**1,133,449.00**	**106,848.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
06010 Arenac Eastern School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,862,425.87	6,130.89	1,856,294.98	0.00	0.00
Support Serv - Pupil	94,875.92	0.00	94,875.92	0.00	0.00
Support Serv - Instructional	35,468.06	0.00	35,468.06	0.00	0.00
Support Serv - Board of Ed	33,908.40	0.00	33,908.40	0.00	0.00
Support Serv - Executive Adm	163,985.34	0.00	163,985.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	38,409.72	0.00	38,409.72	0.00	0.00
Support Serv - Business	57,336.26	23,534.26	0.00	33,802.00	33,802.00
Operations and Maintenance	334,385.55	0.00	4,179.85	330,205.70	0.00
Pupil Transportation	103,017.81	0.00	103,017.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,382.16	0.00	7,382.16	0.00	0.00
Support Serv - Technology	30,997.48	0.00	0.00	30,997.48	30,997.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	71,093.66	0.00	71,093.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	163,144.21	76,520.57	86,623.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	301,696.50	301,696.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,298,126.94	**407,882.22**	**2,495,239.54**	**395,005.18**	**64,799.48**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
06020 Au Gres-Sims School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,123,902.35	0.00	2,123,902.35	0.00	0.00
Support Serv - Pupil	13,175.11	0.00	13,175.11	0.00	0.00
Support Serv - Instructional	78,412.82	0.00	78,412.82	0.00	0.00
Support Serv - Board of Ed	40,940.20	0.00	40,940.20	0.00	0.00
Support Serv - Executive Adm	135,320.73	0.00	135,320.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	155,559.29	0.00	155,559.29	0.00	0.00
Support Serv - Business	203,451.85	47,440.66	0.00	156,011.19	156,011.19
Operations and Maintenance	417,660.22	0.00	0.00	417,660.22	0.00
Pupil Transportation	213,030.19	3,550.00	209,480.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	62,963.38	0.00	38,564.00	24,399.38	24,399.38
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	66,676.65	0.00	66,676.65	0.00	0.00
Community Services	323.00	0.00	323.00	0.00	0.00
Payments to Government Agencies	8,549.60	8,549.60	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	215,430.16	100,376.52	115,053.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	514,474.50	514,474.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,249,870.05	**674,391.28**	**2,977,407.98**	**598,070.79**	**180,410.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
06050 Standish-Sterling Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,376,702.55	177,606.95	9,199,095.60	0.00	0.00
Support Serv - Pupil	466,700.43	0.00	466,700.43	0.00	0.00
Support Serv - Instructional	408,154.47	5,826.00	402,328.47	0.00	0.00
Support Serv - Board of Ed	11,917.42	0.00	11,917.42	0.00	0.00
Support Serv - Executive Adm	372,092.89	0.00	372,092.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,029,737.61	16,994.00	1,012,743.61	0.00	0.00
Support Serv - Business	393,540.19	28,312.59	0.00	365,227.60	365,227.60
Operations and Maintenance	1,899,531.05	115,063.50	33,732.46	1,750,735.09	0.00
Pupil Transportation	975,496.95	90,716.45	884,780.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	317,877.24	60,590.00	0.00	257,287.24	257,287.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	303,313.63	2,500.00	300,813.63	0.00	0.00
Community Services	135,249.40	12,694.68	122,554.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16,226.26	0.00	14,765.91	1,460.35	0.00
Pupil Transportation	966.56	0.00	966.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,017,086.44	430,480.82	586,605.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,931,330.45	1,931,330.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,655,923.54	**2,872,115.44**	**13,409,097.82**	**2,374,710.28**	**622,514.84**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
07010 Arvon Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	146,564.00	322.00	146,242.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	9,353.00	0.00	9,353.00	0.00	0.00
Support Serv - Board of Ed	14,602.00	0.00	14,602.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	13,661.00	0.00	0.00	13,661.00	13,661.00
Operations and Maintenance	35,005.00	4,702.00	0.00	30,303.00	0.00
Pupil Transportation	81,909.00	0.00	81,909.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	315.00	0.00	0.00	315.00	315.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	700.00	0.00	700.00	0.00	0.00
Payments to Government Agencies	6,981.00	6,981.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,706.00	657.00	4,049.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	313,796.00	**12,662.00**	**256,855.00**	**44,279.00**	**13,976.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
07020 Baraga Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,649,057.85	986.00	3,648,071.85	0.00	0.00
Support Serv - Pupil	232,796.56	0.00	232,796.56	0.00	0.00
Support Serv - Instructional	216,833.81	0.00	216,833.81	0.00	0.00
Support Serv - Board of Ed	37,195.05	0.00	37,195.05	0.00	0.00
Support Serv - Executive Adm	187,075.62	189.99	186,885.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	370,973.52	505.43	370,468.09	0.00	0.00
Support Serv - Business	131,842.44	5,733.61	0.00	126,108.83	126,108.83
Operations and Maintenance	556,226.81	12,346.86	0.00	543,879.95	0.00
Pupil Transportation	224,125.97	252.73	223,873.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	27,671.74	13,824.46	0.00	13,847.28	13,847.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	117,842.38	0.00	117,842.38	0.00	0.00
Community Services	68.04	0.00	68.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	272,354.76	122,313.26	150,041.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	744,122.30	744,122.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	421,366.36	421,366.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	2,458.21	0.00	2,458.21	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,192,011.42	**1,321,641.00**	**5,186,534.36**	**683,836.06**	**139,956.11**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
07040 L'Anse Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,261,135.64	39,146.41	4,221,989.23	0.00	0.00
Support Serv - Pupil	256,683.13	0.00	256,683.13	0.00	0.00
Support Serv - Instructional	89,373.60	35,217.35	54,156.25	0.00	0.00
Support Serv - Board of Ed	87,749.86	0.00	87,749.86	0.00	0.00
Support Serv - Executive Adm	212,014.83	838.42	211,176.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	389,365.66	0.00	389,365.66	0.00	0.00
Support Serv - Business	126,714.02	2,079.51	2,211.68	122,422.83	122,422.83
Operations and Maintenance	626,280.30	4,750.00	0.00	621,530.30	0.00
Pupil Transportation	299,945.57	0.00	299,945.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	135.68	0.00	135.68	0.00	0.00
Support Serv - Technology	148,232.35	9,513.71	0.00	138,718.64	138,718.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	130,285.77	0.00	130,285.77	0.00	0.00
Community Services	121,484.62	0.00	121,484.62	0.00	0.00
Payments to Government Agencies	23,781.38	23,781.38	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	285,362.53	156,716.90	128,645.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	620,715.46	620,715.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	328,869.58	328,869.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,008,129.98	**1,221,628.72**	**5,903,829.49**	**882,671.77**	**261,141.47**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
08000 Barry ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	24,970.64	0.00	24,970.64	0.00	0.00
Support Serv - Instructional	215,415.38	0.00	215,415.38	0.00	0.00
Support Serv - Board of Ed	27,965.84	0.00	27,965.84	0.00	0.00
Support Serv - Executive Adm	155,045.95	0.00	155,045.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	63,244.68	237.76	8,577.49	54,429.43	54,429.43
Operations and Maintenance	10,801.85	0.00	0.00	10,801.85	0.00
Pupil Transportation	37,783.19	0.00	37,783.19	0.00	0.00
Support Serv - Planning & Research	60.06	0.00	60.06	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,092.28	0.00	1,348.81	2,743.47	2,743.47
Support Serv - Technology	14,050.68	467.59	4,215.00	9,368.09	9,368.09
Support Serv - Pupil Accounting	5,769.29	0.00	5,769.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	67,789.00	0.00	67,789.00	0.00	0.00
Community Services	854,258.75	4,753.26	849,505.49	0.00	0.00
Payments to Government Agencies	5,461.78	5,461.78	0.00	0.00	0.00
Facilities Acquisition	357.53	357.53	0.00	0.00	0.00
Special Revenue Funds					
Instructional	776,736.06	0.00	776,736.06	0.00	0.00
Support Serv - Pupil	1,628,836.18	0.00	1,628,836.18	0.00	0.00
Support Serv - Instructional	272,723.50	0.00	272,723.50	0.00	0.00
Support Serv - Board of Ed	7,875.00	0.00	7,875.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	178,866.81	3,615.97	0.00	175,250.84	175,250.84
Operations and Maintenance	69,687.64	675.11	0.00	69,012.53	0.00
Pupil Transportation	199,362.15	99,018.99	100,343.16	0.00	0.00
Support Serv - Planning & Research	127,195.55	0.00	127,195.55	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,389.04	0.00	15,909.30	1,479.74	1,479.74
Support Serv - Technology	73,761.33	6,224.82	34,055.22	33,481.29	33,481.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	195,574.00	0.00	195,574.00	0.00	0.00
Payments to Government Agencies	1,227,307.51	1,227,307.51	0.00	0.00	0.00
Facilities Acquisition	32,953.34	32,953.34	0.00	0.00	0.00
Debt Service Funds					
All Costs **	41,156.23	41,156.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	4,393.72	0.00	4,393.72	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,340,884.96	**1,422,229.89**	**4,562,087.83**	**356,567.24**	**276,752.86**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
08010 Delton Kellogg Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,576,288.26	0.00	8,576,288.26	0.00	0.00
Support Serv - Pupil	325,075.30	0.00	325,075.30	0.00	0.00
Support Serv - Instructional	248,333.60	2,324.00	246,009.60	0.00	0.00
Support Serv - Board of Ed	120,692.80	2,877.25	117,815.55	0.00	0.00
Support Serv - Executive Adm	219,311.52	0.00	219,311.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	788,479.36	0.00	788,479.36	0.00	0.00
Support Serv - Business	346,914.77	70,739.31	0.00	276,175.46	276,175.46
Operations and Maintenance	1,215,524.35	0.00	0.00	1,215,524.35	0.00
Pupil Transportation	672,141.92	113,001.00	559,140.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,034.25	0.00	10,034.25	0.00	0.00
Support Serv - Technology	280,016.40	40,258.00	846.50	238,911.90	238,911.90
Support Serv - Pupil Accounting	50,230.14	0.00	50,230.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	350,640.28	2,157.62	348,482.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	699,258.36	288,969.03	410,289.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,310,623.00	1,310,623.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,213,564.31	**1,830,949.21**	**11,652,003.39**	**1,730,611.71**	**515,087.36**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
08030 Hastings Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,096,135.97	29,277.29	16,066,858.68	0.00	0.00
Support Serv - Pupil	471,425.93	0.00	471,425.93	0.00	0.00
Support Serv - Instructional	429,399.60	0.00	429,399.60	0.00	0.00
Support Serv - Board of Ed	93,634.93	0.00	93,634.93	0.00	0.00
Support Serv - Executive Adm	171,271.23	0.00	171,271.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,501,049.39	0.00	1,501,049.39	0.00	0.00
Support Serv - Business	626,263.13	105,481.06	5,313.50	515,468.57	515,468.57
Operations and Maintenance	2,812,142.84	12,542.00	0.00	2,799,600.84	0.00
Pupil Transportation	823,759.89	848.00	822,911.89	0.00	0.00
Support Serv - Planning & Research	716.44	0.00	716.44	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,936.39	0.00	11,936.39	0.00	0.00
Support Serv - Technology	292,144.17	0.00	17,671.72	274,472.45	274,472.45
Support Serv - Pupil Accounting	8,634.17	0.00	8,634.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,963.13	2,829.23	351,133.90	0.00	0.00
Community Services	17,529.20	0.00	17,529.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,546.12	0.00	8,289.74	256.38	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	936,892.47	479,328.62	457,563.85	0.00	0.00
Community Services	575,558.91	7,621.38	567,937.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,588,239.74	2,588,239.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,494,194.48	1,494,194.48	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,313,438.13	**4,720,361.80**	**21,003,278.09**	**3,589,798.24**	**789,941.02**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
08050 Thornapple Kellogg School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,615,133.91	5,135.56	15,609,998.35	0.00	0.00
Support Serv - Pupil	1,548,088.90	0.00	1,548,088.90	0.00	0.00
Support Serv - Instructional	1,025,890.20	80.00	1,025,810.20	0.00	0.00
Support Serv - Board of Ed	100,874.73	0.00	100,874.73	0.00	0.00
Support Serv - Executive Adm	326,973.48	0.00	326,973.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,187,928.32	0.00	1,187,928.32	0.00	0.00
Support Serv - Business	479,833.64	10,582.33	8,000.00	461,251.31	461,251.31
Operations and Maintenance	2,438,545.42	41,649.36	1,344.00	2,395,552.06	0.00
Pupil Transportation	1,852,035.96	7,415.00	1,844,620.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,493.15	0.00	0.00	1,493.15	1,493.15
Support Serv - Technology	166,017.73	0.00	4,542.64	161,475.09	161,475.09
Support Serv - Pupil Accounting	11,933.11	0.00	11,933.11	0.00	0.00
Support Serv - Central - Other	11,562.12	0.00	11,562.12	0.00	0.00
Support Serv - Other	599,871.99	0.00	599,871.99	0.00	0.00
Community Services	188,234.40	0.00	188,234.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	39,929.20	0.00	32,612.58	7,316.62	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,001,639.97	418,959.65	582,680.32	0.00	0.00
Community Services	49,906.56	0.00	49,906.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,090,667.73	14,090,667.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,370,569.74	2,370,569.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,107,130.26	**16,945,059.37**	**23,134,982.66**	**3,027,088.23**	**624,219.55**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
09000 Bay-Arenac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	65,993.32	0.00	65,993.32	0.00	0.00
Support Serv - Pupil	248,281.12	0.00	248,281.12	0.00	0.00
Support Serv - Instructional	2,627,647.37	248,473.42	2,379,173.95	0.00	0.00
Support Serv - Board of Ed	35,053.37	0.00	35,053.37	0.00	0.00
Support Serv - Executive Adm	131,117.70	0.00	131,117.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	420,456.46	107,229.28	0.00	313,227.18	313,227.18
Operations and Maintenance	216,063.87	1,583.79	0.00	214,480.08	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	1,741.39	0.00	1,741.39	0.00	0.00
Support Serv - Communication	39,934.98	0.00	39,934.98	0.00	0.00
Support Serv - Staff & Personnel	59,368.42	559.90	0.00	58,808.52	58,808.52
Support Serv - Technology	669,897.86	31,624.77	225,560.51	412,712.58	412,712.58
Support Serv - Pupil Accounting	31,519.05	0.00	31,519.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	126,755.71	0.00	126,755.71	0.00	0.00
Payments to Government Agencies	16,156.39	16,156.39	0.00	0.00	0.00
Facilities Acquisition	34,066.00	34,066.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,481,555.03	573,889.40	9,907,665.63	0.00	0.00
Support Serv - Pupil	9,624,724.13	3,243.71	9,621,480.42	0.00	0.00
Support Serv - Instructional	1,750,429.55	45,128.53	1,705,301.02	0.00	0.00
Support Serv - Board of Ed	74,290.63	0.00	74,290.63	0.00	0.00
Support Serv - Executive Adm	142,249.89	0.00	142,249.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,146,082.49	89,407.65	1,056,674.84	0.00	0.00
Support Serv - Business	490,967.46	15,487.82	0.00	475,479.64	475,479.64
Operations and Maintenance	1,329,448.77	7,999.63	10,997.40	1,310,451.74	0.00
Pupil Transportation	742,180.31	0.00	742,180.31	0.00	0.00
Support Serv - Planning & Research	155,740.11	0.00	155,740.11	0.00	0.00
Support Serv - Communication	5,393.84	0.00	5,393.84	0.00	0.00
Support Serv - Staff & Personnel	238,346.41	0.00	1,616.48	236,729.93	236,729.93
Support Serv - Technology	142,648.05	0.00	62,648.05	80,000.00	80,000.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	81,036.80	1,036.80	80,000.00	0.00	0.00
Community Services	218,885.25	0.00	218,885.25	0.00	0.00
Payments to Government Agencies	4,788,842.88	4,758,427.49	30,415.39	0.00	0.00
Facilities Acquisition	53,903.14	53,903.14	0.00	0.00	0.00
Debt Service Funds					
All Costs **	467,532.66	467,532.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	762,481.48	762,481.48	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,420,791.89	**7,218,231.86**	**27,100,670.36**	**3,101,889.67**	**1,576,957.85**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
09010 Bay City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,790,108.42	768,931.07	42,021,177.35	0.00	0.00
Support Serv - Pupil	2,816,428.17	0.00	2,816,428.17	0.00	0.00
Support Serv - Instructional	2,611,049.61	0.00	2,611,049.61	0.00	0.00
Support Serv - Board of Ed	67,296.27	0.00	67,296.27	0.00	0.00
Support Serv - Executive Adm	316,888.55	0.00	316,888.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,009,698.51	0.00	5,009,698.51	0.00	0.00
Support Serv - Business	1,066,113.11	148,526.79	898.82	916,687.50	916,687.50
Operations and Maintenance	7,750,233.77	35,201.20	7,422.29	7,707,610.28	0.00
Pupil Transportation	3,521,769.37	0.00	3,521,769.37	0.00	0.00
Support Serv - Planning & Research	198,874.63	0.00	198,874.63	0.00	0.00
Support Serv - Communication	254.50	0.00	254.50	0.00	0.00
Support Serv - Staff & Personnel	568,712.46	1,178.00	3,544.86	563,989.60	563,989.60
Support Serv - Technology	565,293.47	36,920.50	600.00	527,772.97	527,772.97
Support Serv - Pupil Accounting	267,507.31	7,512.93	259,994.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,034,120.48	21,693.89	1,012,426.59	0.00	0.00
Community Services	404,136.77	0.00	404,136.77	0.00	0.00
Payments to Government Agencies	172,563.01	172,563.01	0.00	0.00	0.00
Facilities Acquisition	1,223,834.45	1,223,834.45	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	26,593.41	0.00	25,046.72	1,546.69	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	120,001.91	5,599.47	114,402.44	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,341,127.56	1,435,018.81	1,906,108.75	0.00	0.00
Community Services	875,373.69	11,554.35	863,819.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,499,893.95	6,499,893.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	15,811.00	0.00	15,811.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	81,263,684.38	**10,368,428.42**	**61,177,648.92**	**9,717,607.04**	**2,008,450.07**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
09030 Bangor Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,542,474.03	19,488.58	12,522,985.45	0.00	0.00
Support Serv - Pupil	537,844.91	0.00	537,844.91	0.00	0.00
Support Serv - Instructional	590,912.98	34,271.70	556,641.28	0.00	0.00
Support Serv - Board of Ed	95,230.43	0.00	95,230.43	0.00	0.00
Support Serv - Executive Adm	391,695.35	7,523.65	384,171.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,154,316.50	0.00	1,154,316.50	0.00	0.00
Support Serv - Business	336,535.77	17,512.69	40,775.80	278,247.28	278,247.28
Operations and Maintenance	2,216,047.79	69,379.59	19,637.00	2,127,031.20	0.00
Pupil Transportation	1,204,426.51	92,413.60	1,112,012.91	0.00	0.00
Support Serv - Planning & Research	9,374.80	0.00	9,374.80	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	60,945.32	0.00	14,743.27	46,202.05	46,202.05
Support Serv - Technology	159,850.68	9,291.00	0.00	150,559.68	150,559.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	197,479.60	0.00	197,479.60	0.00	0.00
Support Serv - Other	644,314.47	0.00	644,314.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,075,951.86	608,324.18	467,627.68	0.00	0.00
Community Services	125,099.73	0.00	125,099.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,021,174.22	1,021,174.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,667,424.52	2,667,424.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,031,099.47	**4,546,803.73**	**17,882,255.53**	**2,602,040.21**	**475,009.01**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
09050 Essexville-Hampton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,706,676.28	12,479.12	9,694,197.16	0.00	0.00
Support Serv - Pupil	334,108.72	0.00	334,108.72	0.00	0.00
Support Serv - Instructional	514,459.00	0.00	514,459.00	0.00	0.00
Support Serv - Board of Ed	22,374.25	0.00	22,374.25	0.00	0.00
Support Serv - Executive Adm	277,986.78	0.00	277,986.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,122,277.83	0.00	1,122,277.83	0.00	0.00
Support Serv - Business	197,593.33	40,266.16	0.00	157,327.17	157,327.17
Operations and Maintenance	1,692,835.02	13,572.10	0.00	1,679,262.92	0.00
Pupil Transportation	418,833.21	34,516.36	384,316.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,819.01	0.00	3,819.01	0.00	0.00
Support Serv - Technology	377,387.09	61,110.98	0.00	316,276.11	316,276.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	252,021.63	0.00	252,021.63	0.00	0.00
Community Services	10,810.53	0.00	10,810.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	514,390.90	260,403.30	253,987.60	0.00	0.00
Community Services	246,678.09	3,610.40	243,067.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,347,644.09	1,347,644.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,039,895.76	**1,773,602.51**	**13,113,427.05**	**2,152,866.20**	**473,603.28**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
09090 Pinconning Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,282,440.62	28,286.17	8,254,154.45	0.00	0.00
Support Serv - Pupil	281,674.64	0.00	281,674.64	0.00	0.00
Support Serv - Instructional	393,678.70	0.00	393,678.70	0.00	0.00
Support Serv - Board of Ed	41,756.29	0.00	41,756.29	0.00	0.00
Support Serv - Executive Adm	241,372.63	0.00	241,372.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	741,967.91	0.00	741,967.91	0.00	0.00
Support Serv - Business	209,686.46	96,441.87	111,764.00	1,480.59	1,480.59
Operations and Maintenance	1,190,713.87	38,609.95	1,000.00	1,151,103.92	0.00
Pupil Transportation	722,986.08	0.00	722,986.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,330.07	0.00	42,330.07	0.00	0.00
Support Serv - Staff & Personnel	1,482.12	0.00	963.12	519.00	519.00
Support Serv - Technology	120,164.88	30,730.58	0.00	89,434.30	89,434.30
Support Serv - Pupil Accounting	22,512.30	0.00	22,512.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,925.35	24,443.88	226,481.47	0.00	0.00
Community Services	58,938.78	0.00	58,938.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	28,973.00	0.00	28,683.27	289.73	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	518,999.64	226,163.96	292,835.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	970,040.45	970,040.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	44,114.79	44,114.79	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,164,758.58	**1,458,831.65**	**11,463,099.39**	**1,242,827.54**	**91,433.89**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
09901 Bay-Arenac Community High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	456,677.51	0.00	456,677.51	0.00	0.00
Support Serv - Pupil	309,929.71	0.00	309,929.71	0.00	0.00
Support Serv - Instructional	170,769.50	0.00	170,769.50	0.00	0.00
Support Serv - Board of Ed	15,657.78	0.00	15,657.78	0.00	0.00
Support Serv - Executive Adm	221,575.25	0.00	221,575.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	140,265.35	0.00	0.00	140,265.35	0.00
Pupil Transportation	14,650.79	0.00	14,650.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	500.00	0.00	500.00	0.00	0.00
Community Services	115,864.91	0.00	115,864.91	0.00	0.00
Payments to Government Agencies	29,963.00	29,963.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,475,853.80	**29,963.00**	**1,305,625.45**	**140,265.35**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
09902 Bay County PSA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,299,909.72	4,438.63	1,295,471.09	0.00	0.00
Support Serv - Pupil	46,397.48	0.00	46,397.48	0.00	0.00
Support Serv - Instructional	6,346.31	0.00	6,346.31	0.00	0.00
Support Serv - Board of Ed	32,710.96	0.00	32,710.96	0.00	0.00
Support Serv - Executive Adm	303,021.99	0.00	303,021.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	159,222.12	0.00	159,222.12	0.00	0.00
Support Serv - Business	13,015.56	6,230.74	0.00	6,784.82	6,784.82
Operations and Maintenance	163,190.00	0.00	3,266.00	159,924.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,036.00	0.00	0.00	2,036.00	2,036.00
Support Serv - Technology	6,342.15	0.00	0.00	6,342.15	6,342.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	8,088.27	0.00	8,088.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	149,316.05	112,889.20	36,426.85	0.00	0.00
Community Services	18,917.65	0.00	18,917.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	354,750.00	354,750.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,563,264.26	**478,308.57**	**1,909,868.72**	**175,086.97**	**15,162.97**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
10015 Benzie County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,178,568.60	1,361.00	9,177,207.60	0.00	0.00
Support Serv - Pupil	291,728.56	0.00	291,728.56	0.00	0.00
Support Serv - Instructional	21,657.15	0.00	21,657.15	0.00	0.00
Support Serv - Board of Ed	55,280.54	0.00	55,280.54	0.00	0.00
Support Serv - Executive Adm	212,977.30	118.50	212,858.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	992,726.59	0.00	992,726.59	0.00	0.00
Support Serv - Business	721,919.21	79,034.79	0.00	642,884.42	642,884.42
Operations and Maintenance	1,555,088.53	6,801.95	0.00	1,548,286.58	0.00
Pupil Transportation	1,561,314.33	553.98	1,560,760.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	344,990.90	67,891.72	0.00	277,099.18	277,099.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	17,230.79	0.00	17,230.79	0.00	0.00
Support Serv - Other	226,475.00	17,306.13	209,168.87	0.00	0.00
Community Services	3,200.00	0.00	3,200.00	0.00	0.00
Payments to Government Agencies	20,222.80	20,222.80	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	924,893.69	422,052.70	502,840.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,061,565.13	1,061,565.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,189,839.12	**1,676,908.70**	**13,044,660.24**	**2,468,270.18**	**919,983.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
10025 Frankfort-Elberta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,362,721.15	796.84	3,361,924.31	0.00	0.00
Support Serv - Pupil	5,935.72	0.00	5,935.72	0.00	0.00
Support Serv - Instructional	126,363.53	0.00	126,363.53	0.00	0.00
Support Serv - Board of Ed	60,990.27	0.00	60,990.27	0.00	0.00
Support Serv - Executive Adm	120,186.04	0.00	120,186.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	397,965.77	0.00	397,965.77	0.00	0.00
Support Serv - Business	53,726.29	19,802.79	0.00	33,923.50	33,923.50
Operations and Maintenance	469,384.47	1,465.64	462.00	467,456.83	0.00
Pupil Transportation	209,924.72	0.00	209,924.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	53,717.74	0.00	0.00	53,717.74	53,717.74
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	161,283.02	595.98	160,687.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	599.98	599.98	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	529,795.32	274,412.72	255,382.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	888,305.81	888,305.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,408.47	14,408.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,455,308.30	**1,200,388.23**	**4,699,822.00**	**555,098.07**	**87,641.24**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11000 Berrien RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,380,468.39	0.00	1,380,468.39	0.00	0.00
Support Serv - Pupil	785,324.76	0.00	785,324.76	0.00	0.00
Support Serv - Instructional	2,332,653.31	144,241.91	2,188,411.40	0.00	0.00
Support Serv - Board of Ed	30,091.59	0.00	30,091.59	0.00	0.00
Support Serv - Executive Adm	234,814.88	0.00	234,814.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	73,734.17	0.00	73,734.17	0.00	0.00
Support Serv - Business	199,535.61	0.00	0.00	199,535.61	199,535.61
Operations and Maintenance	91,017.42	5,018.75	0.00	85,998.67	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,878.98	0.00	29,878.98	0.00	0.00
Support Serv - Staff & Personnel	49,772.22	0.00	0.00	49,772.22	49,772.22
Support Serv - Technology	1,005,467.04	42,833.67	0.00	962,633.37	962,633.37
Support Serv - Pupil Accounting	94,461.85	0.00	94,461.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	78,190.77	0.00	78,190.77	0.00	0.00
Payments to Government Agencies	1,009,454.09	1,009,454.09	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,230,594.84	0.00	8,230,594.84	0.00	0.00
Support Serv - Pupil	7,916,022.03	0.00	7,916,022.03	0.00	0.00
Support Serv - Instructional	1,246,107.17	0.00	1,246,107.17	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	392,642.48	0.00	392,642.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	952,911.91	0.00	952,911.91	0.00	0.00
Support Serv - Business	714,375.63	0.00	0.00	714,375.63	714,375.63
Operations and Maintenance	1,487,089.35	185,730.75	0.00	1,301,358.60	0.00
Pupil Transportation	2,982,751.25	0.00	2,982,751.25	0.00	0.00
Support Serv - Planning & Research	50,000.00	0.00	50,000.00	0.00	0.00
Support Serv - Communication	89,644.29	0.00	89,644.29	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	235,191.61	101,596.89	133,594.72	0.00	0.00
Community Services	6,179.37	0.00	6,179.37	0.00	0.00
Payments to Government Agencies	9,926,148.47	9,926,148.47	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	157,603.53	157,603.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,782,127.01	**11,572,628.06**	**26,895,824.85**	**3,313,674.10**	**1,926,316.83**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11010 Benton Harbor Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,466,930.70	0.00	19,466,930.70	0.00	0.00
Support Serv - Pupil	1,211,066.04	0.00	1,211,066.04	0.00	0.00
Support Serv - Instructional	3,528,204.84	0.00	3,528,204.84	0.00	0.00
Support Serv - Board of Ed	327,333.67	0.00	327,333.67	0.00	0.00
Support Serv - Executive Adm	468,984.65	0.00	468,984.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,796,019.24	0.00	1,796,019.24	0.00	0.00
Support Serv - Business	1,562,739.41	644,071.91	0.00	918,667.50	918,667.50
Operations and Maintenance	3,905,171.41	0.00	602,641.28	3,302,530.13	0.00
Pupil Transportation	2,410,157.32	0.00	2,410,157.32	0.00	0.00
Support Serv - Planning & Research	158,975.30	0.00	158,975.30	0.00	0.00
Support Serv - Communication	20,712.20	0.00	20,712.20	0.00	0.00
Support Serv - Staff & Personnel	158,501.81	0.00	2,175.00	156,326.81	156,326.81
Support Serv - Technology	279,478.01	0.00	53,591.24	225,886.77	225,886.77
Support Serv - Pupil Accounting	49,386.24	0.00	49,386.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	200,267.17	0.00	200,267.17	0.00	0.00
Community Services	253,439.14	0.00	253,439.14	0.00	0.00
Payments to Government Agencies	16,949.24	16,949.24	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,136,355.98	689,481.18	1,446,874.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,347,746.85	1,347,746.85	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,298,419.22	**2,698,249.18**	**31,996,758.83**	**4,603,411.21**	**1,300,881.08**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11020 St. Joseph Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,491,503.50	0.00	13,491,503.50	0.00	0.00
Support Serv - Pupil	1,349,642.26	0.00	1,349,642.26	0.00	0.00
Support Serv - Instructional	1,928,302.36	0.00	1,928,302.36	0.00	0.00
Support Serv - Board of Ed	74,929.68	0.00	74,929.68	0.00	0.00
Support Serv - Executive Adm	228,624.08	0.00	228,624.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,295,105.11	0.00	1,295,105.11	0.00	0.00
Support Serv - Business	575,193.48	18,271.76	19,500.00	537,421.72	537,421.72
Operations and Maintenance	2,445,298.11	25,375.63	0.00	2,419,922.48	0.00
Pupil Transportation	911,558.29	19,925.00	891,633.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	59,762.12	0.00	59,762.12	0.00	0.00
Support Serv - Staff & Personnel	12,320.01	0.00	8,168.84	4,151.17	4,151.17
Support Serv - Technology	132,559.46	0.00	0.00	132,559.46	132,559.46
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	793,942.08	0.00	793,942.08	0.00	0.00
Community Services	68,303.96	0.00	68,303.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,013,257.63	528,779.37	484,478.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,763,088.54	11,763,088.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,564,398.52	7,564,398.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,707,789.19	**19,919,838.82**	**20,693,895.54**	**3,094,054.83**	**674,132.35**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11030 Lakeshore School District (Berrien)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,337,081.04	181,141.58	15,155,939.46	0.00	0.00
Support Serv - Pupil	1,284,541.90	3,274.69	1,281,267.21	0.00	0.00
Support Serv - Instructional	1,344,565.81	194,701.34	1,149,864.47	0.00	0.00
Support Serv - Board of Ed	70,735.35	0.00	70,735.35	0.00	0.00
Support Serv - Executive Adm	532,627.55	0.00	532,627.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,324,902.08	1,749.00	1,323,153.08	0.00	0.00
Support Serv - Business	468,083.56	35,470.33	0.00	432,613.23	432,613.23
Operations and Maintenance	2,022,963.46	0.00	0.00	2,022,963.46	0.00
Pupil Transportation	854,450.57	114,247.26	740,203.31	0.00	0.00
Support Serv - Planning & Research	6,000.54	0.00	6,000.54	0.00	0.00
Support Serv - Communication	41,819.92	0.00	41,819.92	0.00	0.00
Support Serv - Staff & Personnel	36,433.59	0.00	0.00	36,433.59	36,433.59
Support Serv - Technology	63,937.27	0.00	0.00	63,937.27	63,937.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	522,639.55	4,680.00	517,959.55	0.00	0.00
Community Services	98,846.09	0.00	98,846.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,560.77	0.00	2,121.09	439.68	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,185,592.36	555,869.97	629,722.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,749,737.56	12,749,737.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	598,786.15	598,786.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,546,305.12	**14,439,657.88**	**21,550,260.01**	**2,556,387.23**	**532,984.09**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11033 River Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,243,640.86	2,427.95	4,241,212.91	0.00	0.00
Support Serv - Pupil	334,348.85	0.00	334,348.85	0.00	0.00
Support Serv - Instructional	145,551.57	0.00	145,551.57	0.00	0.00
Support Serv - Board of Ed	62,075.91	0.00	62,075.91	0.00	0.00
Support Serv - Executive Adm	229,977.88	0.00	229,977.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	499,256.19	0.00	499,256.19	0.00	0.00
Support Serv - Business	195,283.59	0.00	0.00	195,283.59	195,283.59
Operations and Maintenance	800,899.48	0.00	0.00	800,899.48	0.00
Pupil Transportation	565,055.16	109,879.00	455,176.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	19,752.91	0.00	14,358.47	5,394.44	5,394.44
Support Serv - Technology	135,496.11	41,862.00	0.00	93,634.11	93,634.11
Support Serv - Pupil Accounting	11,085.44	0.00	11,085.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	214,584.41	13,404.21	201,180.20	0.00	0.00
Community Services	5,300.00	0.00	5,300.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	313,747.54	160,556.65	153,190.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,776,055.90	**328,129.81**	**6,352,714.47**	**1,095,211.62**	**294,312.14**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11160 Galien Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	990,527.71	0.00	990,527.71	0.00	0.00
Support Serv - Pupil	65,729.87	0.00	65,729.87	0.00	0.00
Support Serv - Instructional	17,421.22	0.00	17,421.22	0.00	0.00
Support Serv - Board of Ed	37,810.06	0.00	37,810.06	0.00	0.00
Support Serv - Executive Adm	122,845.79	0.00	122,845.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	92,795.53	0.00	92,795.53	0.00	0.00
Support Serv - Business	74,901.58	4,712.08	30.00	70,159.50	70,159.50
Operations and Maintenance	292,167.03	4,500.91	1,014.00	286,652.12	0.00
Pupil Transportation	105,346.05	0.00	105,346.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	17,001.08	0.00	0.00	17,001.08	17,001.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,338.57	0.00	4,733.50	605.07	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	75,278.65	27,123.76	48,154.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	280,349.32	280,349.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,177,512.46	**316,686.07**	**1,486,408.62**	**374,417.77**	**87,160.58**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11200 New Buffalo Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,383,377.00	35,355.05	6,348,021.95	0.00	0.00
Support Serv - Pupil	706,232.92	523.10	705,709.82	0.00	0.00
Support Serv - Instructional	399,268.69	397.70	398,870.99	0.00	0.00
Support Serv - Board of Ed	72,604.61	0.00	72,604.61	0.00	0.00
Support Serv - Executive Adm	271,439.09	0.00	271,439.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	599,134.38	1,573.25	597,561.13	0.00	0.00
Support Serv - Business	421,155.33	116,079.96	0.00	305,075.37	305,075.37
Operations and Maintenance	1,191,611.53	42,971.82	0.00	1,148,639.71	0.00
Pupil Transportation	455,101.46	8,335.89	446,765.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,586.00	0.00	0.00	1,586.00	1,586.00
Support Serv - Technology	388,342.60	27,425.08	10,313.00	350,604.52	350,604.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	419,675.05	3,620.20	416,054.85	0.00	0.00
Community Services	231,597.68	15,800.52	215,797.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,184.42	3,184.42	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,300.00	0.00	2,838.00	462.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,237.50	0.00	1,064.25	173.25	173.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	700,185.61	183,721.41	516,464.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,666,644.37	1,666,644.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,207,479.81	5,207,479.81	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,123,158.05	**7,313,112.58**	**10,003,504.62**	**1,806,540.85**	**657,439.14**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11210 Brandywine Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,655,944.16	36,897.50	6,619,046.66	0.00	0.00
Support Serv - Pupil	489,555.46	0.00	489,555.46	0.00	0.00
Support Serv - Instructional	695,287.79	79,605.88	615,681.91	0.00	0.00
Support Serv - Board of Ed	80,129.85	0.00	80,129.85	0.00	0.00
Support Serv - Executive Adm	235,098.59	0.00	235,098.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	730,841.95	0.00	730,841.95	0.00	0.00
Support Serv - Business	309,919.33	24,780.15	3,930.57	281,208.61	281,208.61
Operations and Maintenance	1,008,650.49	2,444.09	5,040.00	1,001,166.40	0.00
Pupil Transportation	603,620.94	5,500.00	598,120.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,478.33	0.00	1,830.33	648.00	648.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	440,826.79	26,913.66	413,913.13	0.00	0.00
Community Services	7,807.65	0.00	7,807.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	533,322.65	289,446.23	243,876.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,311,561.48	1,311,561.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,105,045.46	**1,777,148.99**	**10,044,873.46**	**1,283,023.01**	**281,856.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11240 Berrien Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,060,872.95	437,206.86	10,623,666.09	0.00	0.00
Support Serv - Pupil	1,091,267.73	0.00	1,091,267.73	0.00	0.00
Support Serv - Instructional	938,521.72	209.97	938,311.75	0.00	0.00
Support Serv - Board of Ed	133,756.32	0.00	133,756.32	0.00	0.00
Support Serv - Executive Adm	271,333.74	5,842.88	265,490.86	0.00	0.00
Support Serv - Grant Writer	25,564.49	0.00	25,564.49	0.00	0.00
Support Serv - School Adm	1,107,679.22	5,363.95	1,102,315.27	0.00	0.00
Support Serv - Business	360,882.12	92,397.67	0.00	268,484.45	268,484.45
Operations and Maintenance	2,019,098.30	254,004.51	4,787.13	1,760,306.66	0.00
Pupil Transportation	1,263,670.07	202,456.00	1,061,214.07	0.00	0.00
Support Serv - Planning & Research	22,350.00	0.00	22,350.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	21,173.86	0.00	18,224.86	2,949.00	2,949.00
Support Serv - Technology	253,365.91	2,963.31	15,137.52	235,265.08	235,265.08
Support Serv - Pupil Accounting	12,582.18	0.00	12,582.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	485,071.17	5,720.24	479,350.93	0.00	0.00
Community Services	756,076.90	3,974.70	752,102.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	286,329.27	286,329.27	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	749,619.64	345,775.25	403,844.39	0.00	0.00
Community Services	68,166.29	0.00	68,166.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	806,845.33	806,845.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,516,899.96	2,516,899.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,251,127.17	**4,965,989.90**	**17,018,132.08**	**2,267,005.19**	**506,698.53**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11250 Eau Claire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,884,952.80	438.00	4,884,514.80	0.00	0.00
Support Serv - Pupil	191,140.47	0.00	191,140.47	0.00	0.00
Support Serv - Instructional	181,288.91	0.00	181,288.91	0.00	0.00
Support Serv - Board of Ed	136,915.01	21,648.38	115,266.63	0.00	0.00
Support Serv - Executive Adm	199,866.31	0.00	199,866.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	419,791.21	0.00	419,791.21	0.00	0.00
Support Serv - Business	75,477.08	30,019.48	3,339.08	42,118.52	42,118.52
Operations and Maintenance	552,048.27	14,500.00	11,426.98	526,121.29	0.00
Pupil Transportation	415,220.55	2,983.00	412,237.55	0.00	0.00
Support Serv - Planning & Research	3,228.27	0.00	3,228.27	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,192.99	0.00	4,093.90	3,099.09	3,099.09
Support Serv - Technology	52,911.61	0.00	52,911.61	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	297,103.30	0.00	297,103.30	0.00	0.00
Community Services	9,181.80	0.00	9,181.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,115.39	25,115.39	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,500.00	0.00	1,500.00	0.00	0.00
Operations and Maintenance	5,278.61	0.00	0.00	5,278.61	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	359,200.32	183,252.68	175,947.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	366,370.00	366,370.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	182,394.80	182,394.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,366,177.70	**826,721.73**	**6,962,838.46**	**576,617.51**	**45,217.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11300 Niles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,792,993.74	44,623.29	20,748,370.45	0.00	0.00
Support Serv - Pupil	2,447,102.33	0.00	2,447,102.33	0.00	0.00
Support Serv - Instructional	2,319,272.36	565,032.74	1,754,239.62	0.00	0.00
Support Serv - Board of Ed	115,518.30	0.00	115,518.30	0.00	0.00
Support Serv - Executive Adm	302,094.58	0.00	302,094.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,209,570.85	0.00	2,209,570.85	0.00	0.00
Support Serv - Business	443,219.68	101,280.29	0.00	341,939.39	341,939.39
Operations and Maintenance	3,341,088.30	47,682.90	0.00	3,293,405.40	0.00
Pupil Transportation	1,898,453.24	0.00	1,898,453.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,213.25	0.00	4,213.25	0.00	0.00
Support Serv - Staff & Personnel	176,288.64	0.00	0.00	176,288.64	176,288.64
Support Serv - Technology	16,146.29	0.00	6,000.00	10,146.29	10,146.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,691.42	0.00	45,691.42	0.00	0.00
Support Serv - Other	810,720.83	0.00	810,720.83	0.00	0.00
Community Services	12,664.16	0.00	12,664.16	0.00	0.00
Payments to Government Agencies	572,431.54	572,431.54	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,429,260.65	73,876.00	1,355,384.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	198,689.55	198,689.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	561,473.00	561,473.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,696,892.71	**2,165,089.31**	**31,710,023.68**	**3,821,779.72**	**528,374.32**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11310 Buchanan Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,567,374.06	0.00	7,567,374.06	0.00	0.00
Support Serv - Pupil	846,184.64	0.00	846,184.64	0.00	0.00
Support Serv - Instructional	1,309,051.52	0.00	1,309,051.52	0.00	0.00
Support Serv - Board of Ed	44,687.81	0.00	44,687.81	0.00	0.00
Support Serv - Executive Adm	232,375.53	0.00	232,375.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	656,030.89	0.00	656,030.89	0.00	0.00
Support Serv - Business	814,898.04	14,435.24	5,000.00	795,462.80	795,462.80
Operations and Maintenance	1,132,708.88	0.00	251.74	1,132,457.14	0.00
Pupil Transportation	754,220.98	79,259.00	674,961.98	0.00	0.00
Support Serv - Planning & Research	20,000.00	0.00	20,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,965.09	0.00	6,965.09	0.00	0.00
Support Serv - Technology	58,395.10	0.00	0.00	58,395.10	58,395.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	334,745.63	0.00	334,745.63	0.00	0.00
Community Services	30,751.04	0.00	30,751.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	775,765.09	426,960.79	348,804.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	859,000.73	859,000.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	126,685.88	126,685.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,569,840.91	**1,506,341.64**	**12,077,184.23**	**1,986,315.04**	**853,857.90**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11320 Watervliet School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,833,752.60	7,956.64	6,825,795.96	0.00	0.00
Support Serv - Pupil	457,644.52	0.00	457,644.52	0.00	0.00
Support Serv - Instructional	642,043.04	0.00	642,043.04	0.00	0.00
Support Serv - Board of Ed	35,095.56	0.00	35,095.56	0.00	0.00
Support Serv - Executive Adm	228,567.29	0.00	228,567.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	644,143.98	2,799.00	641,344.98	0.00	0.00
Support Serv - Business	156,921.79	14,940.44	28,460.00	113,521.35	113,521.35
Operations and Maintenance	1,088,218.50	15,679.30	0.00	1,072,539.20	0.00
Pupil Transportation	428,894.45	0.00	428,894.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,578.43	0.00	3,578.43	0.00	0.00
Support Serv - Staff & Personnel	5,007.77	0.00	4,911.77	96.00	96.00
Support Serv - Technology	226,523.22	43,201.93	2,987.29	180,334.00	180,334.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	315,784.86	8,676.69	307,108.17	0.00	0.00
Community Services	1,102.69	0.00	1,102.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	630,872.97	314,966.62	315,906.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	361,436.58	361,436.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	63,409.50	63,409.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,122,997.75	**833,066.70**	**9,923,440.50**	**1,366,490.55**	**293,951.35**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11330 Coloma Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,271,940.36	11,906.45	10,260,033.91	0.00	0.00
Support Serv - Pupil	673,016.92	0.00	673,016.92	0.00	0.00
Support Serv - Instructional	862,703.55	102,817.69	759,885.86	0.00	0.00
Support Serv - Board of Ed	69,696.64	0.00	69,696.64	0.00	0.00
Support Serv - Executive Adm	292,190.77	0.00	292,190.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,139,369.65	0.00	1,139,369.65	0.00	0.00
Support Serv - Business	260,278.54	37,780.07	301.60	222,196.87	222,196.87
Operations and Maintenance	1,332,733.74	55,923.00	1,558.94	1,275,251.80	0.00
Pupil Transportation	750,954.54	0.00	750,954.54	0.00	0.00
Support Serv - Planning & Research	3,905.55	0.00	3,905.55	0.00	0.00
Support Serv - Communication	14,133.69	0.00	14,133.69	0.00	0.00
Support Serv - Staff & Personnel	5,029.27	0.00	1,922.86	3,106.41	3,106.41
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	428,989.60	0.00	428,989.60	0.00	0.00
Community Services	8,028.44	0.00	8,028.44	0.00	0.00
Payments to Government Agencies	52,548.19	52,548.19	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	12,202.67	0.00	11,409.49	793.18	793.18
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	801,089.31	348,995.22	452,094.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	511,871.57	511,871.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	199,524.00	199,524.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,690,207.00	**1,321,366.19**	**14,867,492.55**	**1,501,348.26**	**226,096.46**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11340 Bridgman Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,895,531.12	0.00	5,895,531.12	0.00	0.00
Support Serv - Pupil	87,232.93	0.00	87,232.93	0.00	0.00
Support Serv - Instructional	287,958.20	0.00	287,958.20	0.00	0.00
Support Serv - Board of Ed	40,716.21	0.00	40,716.21	0.00	0.00
Support Serv - Executive Adm	147,584.94	0.00	147,584.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	497,784.97	0.00	497,784.97	0.00	0.00
Support Serv - Business	226,556.88	15,361.56	0.00	211,195.32	211,195.32
Operations and Maintenance	863,580.74	0.00	0.00	863,580.74	0.00
Pupil Transportation	300,594.34	13,387.63	287,206.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	327,098.39	8,249.11	318,849.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	426,877.50	202,008.02	224,869.48	0.00	0.00
Community Services	374,160.36	71,411.89	302,748.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,109,335.35	1,109,335.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,949,670.57	6,949,670.57	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,534,682.50	**8,369,424.13**	**8,090,482.31**	**1,074,776.06**	**211,195.32**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11670 Hagar Township S/D #6
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	435,195.08	0.00	435,195.08	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	19,123.56	0.00	19,123.56	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	65,462.76	0.00	65,462.76	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	43,107.40	0.00	0.00	43,107.40	0.00
Pupil Transportation	1,193.58	0.00	1,193.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,182.92	1,182.92	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	565,265.30	**1,182.92**	**520,974.98**	**43,107.40**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11830 Sodus Township S/D #5
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	435,501.62	0.00	435,501.62	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	21,265.76	0.00	21,265.76	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	92,248.78	0.00	92,248.78	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	43,479.09	0.00	0.00	43,479.09	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,288.18	17,288.18	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,451.62	0.00	14,451.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	624,235.05	**17,288.18**	**563,467.78**	**43,479.09**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11901 Countryside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,027,724.39	24,793.26	2,002,931.13	0.00	0.00
Support Serv - Pupil	66,908.17	0.00	66,908.17	0.00	0.00
Support Serv - Instructional	119,054.90	16,560.00	102,494.90	0.00	0.00
Support Serv - Board of Ed	36,755.60	0.00	36,755.60	0.00	0.00
Support Serv - Executive Adm	306,405.85	0.00	306,405.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	269,467.92	0.00	269,467.92	0.00	0.00
Support Serv - Business	109,244.35	0.00	0.00	109,244.35	109,244.35
Operations and Maintenance	217,387.75	0.00	0.00	217,387.75	0.00
Pupil Transportation	68,681.26	0.00	68,681.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	36,182.77	0.00	36,182.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	220,781.97	37,000.27	183,781.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	483,569.75	483,569.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,071.05	12,071.05	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,974,235.73	**573,994.33**	**3,073,609.30**	**326,632.10**	**109,244.35**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11903 Benton Harbor Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,115,554.68	111,182.27	2,004,372.41	0.00	0.00
Support Serv - Pupil	67,193.18	0.00	67,193.18	0.00	0.00
Support Serv - Instructional	232,240.32	153,428.57	78,811.75	0.00	0.00
Support Serv - Board of Ed	34,668.10	0.00	34,668.10	0.00	0.00
Support Serv - Executive Adm	532,811.46	0.00	532,811.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	252,981.32	4,042.50	248,938.82	0.00	0.00
Support Serv - Business	16,480.23	16,107.08	0.00	373.15	373.15
Operations and Maintenance	289,067.61	0.00	0.00	289,067.61	0.00
Pupil Transportation	239,047.35	0.00	239,047.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	44,371.68	0.00	44,371.68	0.00	0.00
Support Serv - Staff & Personnel	12,292.71	0.00	0.00	12,292.71	12,292.71
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,397.05	0.00	5,397.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	272,772.91	195,160.22	77,612.69	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	582,600.00	582,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,453.31	11,453.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,708,931.91	**1,073,973.95**	**3,333,224.49**	**301,733.47**	**12,665.86**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11904 Mildred C. Wells Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	660,581.35	0.00	660,581.35	0.00	0.00
Support Serv - Pupil	91,976.65	0.00	91,976.65	0.00	0.00
Support Serv - Instructional	100,614.77	0.00	100,614.77	0.00	0.00
Support Serv - Board of Ed	24,951.99	0.00	24,951.99	0.00	0.00
Support Serv - Executive Adm	146,829.49	0.00	146,829.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	139,890.84	0.00	139,890.84	0.00	0.00
Support Serv - Business	92,991.72	7,447.92	17,291.22	68,252.58	68,252.58
Operations and Maintenance	308,527.28	4,950.00	0.00	303,577.28	0.00
Pupil Transportation	72,830.87	0.00	72,830.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,916.40	0.00	7,916.40	0.00	0.00
Support Serv - Staff & Personnel	26,518.33	0.00	3,844.83	22,673.50	22,673.50
Support Serv - Technology	20,892.43	0.00	0.00	20,892.43	20,892.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,705.54	0.00	1,705.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	118,590.26	30,725.47	87,864.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,814,817.92	**43,123.39**	**1,356,298.74**	**415,395.79**	**111,818.51**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
11905 Dream Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	916,520.26	126,701.82	789,818.44	0.00	0.00
Support Serv - Pupil	98,096.74	0.00	98,096.74	0.00	0.00
Support Serv - Instructional	122,713.88	0.00	122,713.88	0.00	0.00
Support Serv - Board of Ed	12,621.00	0.00	12,621.00	0.00	0.00
Support Serv - Executive Adm	180,666.93	0.00	180,666.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	221,907.96	0.00	221,907.96	0.00	0.00
Support Serv - Business	101,244.15	5,970.07	21,435.31	73,838.77	73,838.77
Operations and Maintenance	387,617.86	1,251.64	17,340.73	369,025.49	0.00
Pupil Transportation	74,693.54	0.00	74,693.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,720.26	0.00	29,720.26	0.00	0.00
Support Serv - Staff & Personnel	29,717.94	0.00	0.00	29,717.94	29,717.94
Support Serv - Technology	26,840.50	0.00	0.00	26,840.50	26,840.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,890.17	0.00	10,890.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	33,084.79	33,084.79	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	131,844.44	17,000.94	114,843.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,378,180.42	**184,009.26**	**1,694,748.46**	**499,422.70**	**130,397.21**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
12000 Branch ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	480,047.70	0.00	480,047.70	0.00	0.00
Support Serv - Pupil	240,007.70	1,131.32	238,876.38	0.00	0.00
Support Serv - Instructional	182,322.00	0.00	182,322.00	0.00	0.00
Support Serv - Board of Ed	18,919.05	0.00	18,919.05	0.00	0.00
Support Serv - Executive Adm	287,554.84	1,228.00	286,326.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	169,480.95	557.49	5,677.48	163,245.98	163,245.98
Operations and Maintenance	43,384.56	4,960.00	5,212.66	33,211.90	0.00
Pupil Transportation	33,931.03	0.00	33,931.03	0.00	0.00
Support Serv - Planning & Research	142,532.65	1,206.24	141,326.41	0.00	0.00
Support Serv - Communication	59,717.72	0.00	59,717.72	0.00	0.00
Support Serv - Staff & Personnel	8,049.00	0.00	8,049.00	0.00	0.00
Support Serv - Technology	83,763.44	0.00	25,955.58	57,807.86	57,807.86
Support Serv - Pupil Accounting	11,556.13	0.00	11,556.13	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	122,633.50	0.00	122,633.50	0.00	0.00
Community Services	2,443,187.74	113,944.94	2,329,242.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,959,979.54	38,053.28	9,921,926.26	0.00	0.00
Support Serv - Pupil	1,998,108.78	12,682.71	1,985,426.07	0.00	0.00
Support Serv - Instructional	1,661,736.74	0.00	1,661,736.74	0.00	0.00
Support Serv - Board of Ed	23,317.52	0.00	23,317.52	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	466,760.78	20,776.17	0.00	445,984.61	445,984.61
Operations and Maintenance	917,239.93	6,720.00	1,924.32	908,595.61	0.00
Pupil Transportation	204,954.67	19,956.00	184,998.67	0.00	0.00
Support Serv - Planning & Research	45,000.00	0.00	45,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	64.25	0.00	0.00	64.25	64.25
Support Serv - Technology	324,211.96	31,944.00	0.00	292,267.96	292,267.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,555.59	15,212.31	4,343.28	0.00	0.00
Community Services	981.43	0.00	981.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,948,999.20	**268,372.46**	**17,779,448.57**	**1,901,178.17**	**959,370.66**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
12010 Coldwater Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,120,368.33	58,608.21	14,061,760.12	0.00	0.00
Support Serv - Pupil	937,986.72	189.99	937,796.73	0.00	0.00
Support Serv - Instructional	486,028.94	46,138.56	439,890.38	0.00	0.00
Support Serv - Board of Ed	96,041.13	8,256.94	87,784.19	0.00	0.00
Support Serv - Executive Adm	252,541.28	3,769.82	248,771.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,844,422.93	3,163.77	1,841,259.16	0.00	0.00
Support Serv - Business	554,531.10	47,786.72	23,831.70	482,912.68	482,912.68
Operations and Maintenance	2,103,122.20	225,129.78	10,529.83	1,867,462.59	0.00
Pupil Transportation	1,696,193.56	138,045.00	1,558,148.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,597.92	1,817.00	33,780.92	0.00	0.00
Support Serv - Staff & Personnel	365.89	0.00	147.89	218.00	218.00
Support Serv - Technology	357,656.76	36,249.79	23,831.71	297,575.26	297,575.26
Support Serv - Pupil Accounting	16,265.16	0.00	16,265.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	722,388.38	20,966.39	701,421.99	0.00	0.00
Community Services	64,253.08	0.00	64,253.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	281.13	0.00	0.00	281.13	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,236,913.42	545,348.09	691,565.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,463,540.38	2,463,540.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	445,796.20	445,796.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,434,294.51	**4,044,806.64**	**20,741,038.21**	**2,648,449.66**	**780,705.94**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
12020 Bronson Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,701,279.57	3,710.84	5,697,568.73	0.00	0.00
Support Serv - Pupil	237,315.26	0.00	237,315.26	0.00	0.00
Support Serv - Instructional	151,326.34	0.00	151,326.34	0.00	0.00
Support Serv - Board of Ed	41,400.52	0.00	41,400.52	0.00	0.00
Support Serv - Executive Adm	196,698.48	0.00	196,698.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	754,126.52	0.00	754,126.52	0.00	0.00
Support Serv - Business	164,746.84	7,689.66	0.00	157,057.18	157,057.18
Operations and Maintenance	949,940.08	64,599.97	0.00	885,340.11	0.00
Pupil Transportation	564,326.30	23,373.85	540,952.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,901.43	0.00	5,901.43	0.00	0.00
Support Serv - Technology	238,674.50	0.00	25,626.16	213,048.34	213,048.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	334,722.77	5,924.10	328,798.67	0.00	0.00
Community Services	5,671.12	0.00	5,671.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,799.04	0.00	4,679.07	119.97	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	605,028.14	253,213.85	351,814.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	35,720.07	0.00	35,720.07	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,991,676.98	**358,512.27**	**8,377,599.11**	**1,255,565.60**	**370,105.52**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
12040 Quincy Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,490,603.71	0.00	6,490,603.71	0.00	0.00
Support Serv - Pupil	318,192.90	0.00	318,192.90	0.00	0.00
Support Serv - Instructional	182,992.99	0.00	182,992.99	0.00	0.00
Support Serv - Board of Ed	39,990.68	0.00	39,990.68	0.00	0.00
Support Serv - Executive Adm	241,947.98	0.00	241,947.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	624,201.93	0.00	624,201.93	0.00	0.00
Support Serv - Business	259,579.57	27,050.59	0.00	232,528.98	232,528.98
Operations and Maintenance	861,121.52	26,223.00	0.00	834,898.52	0.00
Pupil Transportation	649,573.51	0.00	649,573.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,297.73	0.00	6,297.73	0.00	0.00
Support Serv - Technology	142,375.03	0.00	28,299.89	114,075.14	114,075.14
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	322,946.95	0.00	322,946.95	0.00	0.00
Community Services	14,615.68	0.00	14,615.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	506,906.87	216,309.37	290,597.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	491,671.25	491,671.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	642,849.75	642,849.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,795,868.05	**1,404,103.96**	**9,210,261.45**	**1,181,502.64**	**346,604.12**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
12901 Pansophia Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,025,457.00	3,663.00	1,021,794.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	25,590.00	0.00	25,590.00	0.00	0.00
Support Serv - Board of Ed	25,432.00	0.00	25,432.00	0.00	0.00
Support Serv - Executive Adm	193,289.00	0.00	193,289.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	206,682.00	0.00	206,682.00	0.00	0.00
Support Serv - Business	16,657.00	15,516.00	0.00	1,141.00	1,141.00
Operations and Maintenance	124,607.00	3,953.00	0.00	120,654.00	0.00
Pupil Transportation	7,866.00	0.00	7,866.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,414.00	0.00	8,414.00	0.00	0.00
Community Services	13,359.00	0.00	13,359.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	20,657.00	20,657.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,422.00	67,813.00	24,609.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	273,176.00	273,176.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,033,608.00	**384,778.00**	**1,527,035.00**	**121,795.00**	**1,141.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13000 Calhoun ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,307.11	1,307.11	0.00	0.00	0.00
Support Serv - Pupil	75,550.00	0.00	75,550.00	0.00	0.00
Support Serv - Instructional	2,444,885.27	7,849.48	2,437,035.79	0.00	0.00
Support Serv - Board of Ed	19,061.33	0.00	19,061.33	0.00	0.00
Support Serv - Executive Adm	377,385.02	0.00	377,385.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	695,412.51	4,126.08	0.00	691,286.43	691,286.43
Operations and Maintenance	135,890.53	28,828.95	0.00	107,061.58	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	153,919.41	0.00	153,919.41	0.00	0.00
Support Serv - Communication	378,383.95	0.00	378,383.95	0.00	0.00
Support Serv - Staff & Personnel	285,196.32	0.00	95,863.56	189,332.76	189,332.76
Support Serv - Technology	768,536.72	27,657.90	286,559.87	454,318.95	454,318.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	63,892.79	0.00	63,892.79	0.00	0.00
Support Serv - Other	101,234.29	0.00	101,234.29	0.00	0.00
Community Services	492,704.49	0.00	492,704.49	0.00	0.00
Payments to Government Agencies	981,617.61	981,617.61	0.00	0.00	0.00
Facilities Acquisition	7,823.94	7,823.94	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,500,881.40	367,436.03	11,133,445.37	0.00	0.00
Support Serv - Pupil	12,310,005.83	2,578.69	12,307,427.14	0.00	0.00
Support Serv - Instructional	5,498,688.06	68,887.66	5,429,800.40	0.00	0.00
Support Serv - Board of Ed	29,671.20	0.00	29,671.20	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	862,727.15	7,520.50	855,206.65	0.00	0.00
Support Serv - Business	336,782.87	108,104.13	20.29	228,658.45	228,658.45
Operations and Maintenance	1,462,014.43	13,380.35	3,701.82	1,444,932.26	0.00
Pupil Transportation	407,597.61	0.00	407,597.61	0.00	0.00
Support Serv - Planning & Research	353,218.18	0.00	353,218.18	0.00	0.00
Support Serv - Communication	78,275.01	0.00	78,275.01	0.00	0.00
Support Serv - Staff & Personnel	360,762.36	0.00	0.00	360,762.36	360,762.36
Support Serv - Technology	2,106,110.59	30,828.41	203,246.50	1,872,035.68	1,872,035.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	333,861.54	34,208.62	299,652.92	0.00	0.00
Community Services	10,066,671.92	0.00	10,066,671.92	0.00	0.00
Payments to Government Agencies	11,497,021.50	11,497,021.50	0.00	0.00	0.00
Facilities Acquisition	3,576,914.62	3,576,914.62	0.00	0.00	0.00
Debt Service Funds					
All Costs **	73,700.30	73,700.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	76,702.56	0.00	76,702.56	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	67,914,408.42	**16,839,791.88**	**45,726,228.07**	**5,348,388.47**	**3,796,394.63**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13010 Albion Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,846,138.57	0.00	5,846,138.57	0.00	0.00
Support Serv - Pupil	637,520.43	0.00	637,520.43	0.00	0.00
Support Serv - Instructional	208,922.10	0.00	208,922.10	0.00	0.00
Support Serv - Board of Ed	129,244.75	0.00	129,244.75	0.00	0.00
Support Serv - Executive Adm	287,321.33	0.00	287,321.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	714,431.22	0.00	714,431.22	0.00	0.00
Support Serv - Business	228,547.52	10,465.51	0.00	218,082.01	218,082.01
Operations and Maintenance	1,235,290.52	0.00	1,237.50	1,234,053.02	0.00
Pupil Transportation	666,987.97	0.00	666,987.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,388.04	0.00	3,386.70	5,001.34	5,001.34
Support Serv - Technology	116,024.19	13,792.78	0.00	102,231.41	102,231.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	214,067.06	7,889.45	206,177.61	0.00	0.00
Community Services	12,956.57	0.00	12,956.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	891.61	0.00	873.78	17.83	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	470,974.40	249,598.07	221,376.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	694,927.00	694,927.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,472,633.28	**976,672.81**	**8,936,574.86**	**1,559,385.61**	**325,314.76**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13020 Battle Creek Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,840,313.84	21,035.90	38,819,277.94	0.00	0.00
Support Serv - Pupil	2,288,812.95	19,741.09	2,269,071.86	0.00	0.00
Support Serv - Instructional	4,832,275.95	81,325.20	4,750,950.75	0.00	0.00
Support Serv - Board of Ed	269,898.69	1,359.33	268,539.36	0.00	0.00
Support Serv - Executive Adm	343,249.28	1,889.21	341,360.07	0.00	0.00
Support Serv - Grant Writer	29,647.85	0.00	29,647.85	0.00	0.00
Support Serv - School Adm	3,722,956.56	0.00	3,722,956.56	0.00	0.00
Support Serv - Business	1,167,406.88	172,270.68	21,329.86	973,806.34	973,806.34
Operations and Maintenance	7,468,788.76	80,123.38	42,055.19	7,346,610.19	0.00
Pupil Transportation	2,690,124.71	17,319.99	2,672,804.72	0.00	0.00
Support Serv - Planning & Research	129,236.13	0.00	129,236.13	0.00	0.00
Support Serv - Communication	120,399.08	0.00	120,399.08	0.00	0.00
Support Serv - Staff & Personnel	468,726.20	0.00	53,308.16	415,418.04	415,418.04
Support Serv - Technology	995,705.47	7,513.79	27,129.51	961,062.17	961,062.17
Support Serv - Pupil Accounting	237,855.05	0.00	237,855.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	790,240.94	703.79	789,537.15	0.00	0.00
Community Services	133,162.20	0.00	133,162.20	0.00	0.00
Payments to Government Agencies	752,300.00	752,300.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	105,592.04	0.00	89,753.22	15,838.82	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	14,678.66	0.00	12,476.86	2,201.80	2,201.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,856,281.05	1,334,433.64	1,521,847.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,674,263.11	4,674,263.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,738,593.14	11,738,593.14	0.00	0.00	0.00
Trust Funds					
All Costs *	75,270.00	0.00	75,270.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	84,745,778.54	**18,902,872.25**	**56,127,968.93**	**9,714,937.36**	**2,352,488.35**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13050 Athens Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,589,292.62	1,567.35	3,587,725.27	0.00	0.00
Support Serv - Pupil	80,526.19	0.00	80,526.19	0.00	0.00
Support Serv - Instructional	94,669.99	0.00	94,669.99	0.00	0.00
Support Serv - Board of Ed	29,224.39	0.00	29,224.39	0.00	0.00
Support Serv - Executive Adm	208,834.16	0.00	208,834.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	205,600.23	0.00	205,600.23	0.00	0.00
Support Serv - Business	168,778.22	41,982.05	3,356.68	123,439.49	123,439.49
Operations and Maintenance	497,616.50	0.00	0.00	497,616.50	0.00
Pupil Transportation	439,045.64	0.00	439,045.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	867.54	0.00	867.54	0.00	0.00
Support Serv - Staff & Personnel	515.50	0.00	0.00	515.50	515.50
Support Serv - Technology	123,611.28	59,777.57	0.00	63,833.71	63,833.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	135,993.45	0.00	135,993.45	0.00	0.00
Community Services	18,467.23	0.00	18,467.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,830.00	25,830.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	22,383.35	0.00	15,661.61	6,721.74	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	210,612.68	114,662.92	95,949.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	620,265.41	620,265.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	270,631.42	270,631.42	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,742,765.80	**1,134,716.72**	**4,915,922.14**	**692,126.94**	**187,788.70**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13070 Harper Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,360,124.29	0.00	14,360,124.29	0.00	0.00
Support Serv - Pupil	871,531.64	0.00	871,531.64	0.00	0.00
Support Serv - Instructional	415,132.52	2,787.19	412,345.33	0.00	0.00
Support Serv - Board of Ed	220,951.30	0.00	220,951.30	0.00	0.00
Support Serv - Executive Adm	608,465.47	0.00	608,465.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,193,743.55	0.00	1,193,743.55	0.00	0.00
Support Serv - Business	340,200.77	33,191.25	0.00	307,009.52	307,009.52
Operations and Maintenance	2,277,913.52	0.00	0.00	2,277,913.52	0.00
Pupil Transportation	882,249.56	0.00	882,249.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,560.42	0.00	21,560.42	0.00	0.00
Support Serv - Staff & Personnel	2,913.85	0.00	0.00	2,913.85	2,913.85
Support Serv - Technology	352,198.59	0.00	0.00	352,198.59	352,198.59
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	376,420.92	0.00	376,420.92	0.00	0.00
Community Services	37,231.14	0.00	37,231.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,076,777.96	502,986.48	573,791.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,690,892.78	4,690,892.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	357,699.20	357,699.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,086,007.48	**5,587,556.90**	**19,558,415.10**	**2,940,035.48**	**662,121.96**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13080 Homer Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,610,160.28	11,892.38	5,598,267.90	0.00	0.00
Support Serv - Pupil	265,040.52	0.00	265,040.52	0.00	0.00
Support Serv - Instructional	337,874.85	865.00	337,009.85	0.00	0.00
Support Serv - Board of Ed	45,771.78	0.00	45,771.78	0.00	0.00
Support Serv - Executive Adm	204,605.54	0.00	204,605.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	537,043.93	0.00	537,043.93	0.00	0.00
Support Serv - Business	281,789.80	17,603.64	8,383.51	255,802.65	255,802.65
Operations and Maintenance	804,174.54	1,195.00	4,253.96	798,725.58	0.00
Pupil Transportation	488,432.34	0.00	488,432.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	877.89	0.00	0.00	877.89	877.89
Support Serv - Technology	173,533.75	16,826.33	13,952.51	142,754.91	142,754.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	258,881.51	2,822.47	256,059.04	0.00	0.00
Community Services	36,187.73	0.00	36,187.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	45,133.13	45,133.13	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	472,274.89	200,915.38	271,359.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	648,995.48	648,995.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	463,008.62	463,008.62	0.00	0.00	0.00
Trust Funds					
All Costs *	1,250.00	0.00	1,250.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,675,036.58	**1,409,257.43**	**8,067,618.12**	**1,198,161.03**	**399,435.45**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13090 Lakeview Sch. District (Calhoun)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,719,830.70	83,996.48	19,635,834.22	0.00	0.00
Support Serv - Pupil	983,972.71	0.00	983,972.71	0.00	0.00
Support Serv - Instructional	1,475,547.52	6,705.00	1,468,842.52	0.00	0.00
Support Serv - Board of Ed	76,033.90	0.00	76,033.90	0.00	0.00
Support Serv - Executive Adm	357,575.73	0.00	357,575.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,075,191.19	4,104.28	2,071,086.91	0.00	0.00
Support Serv - Business	526,878.36	71,824.76	13,203.05	441,850.55	441,850.55
Operations and Maintenance	3,698,307.56	35,388.48	0.00	3,662,919.08	0.00
Pupil Transportation	921,499.37	91,279.00	830,220.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	126,902.86	0.00	126,902.86	0.00	0.00
Support Serv - Staff & Personnel	241,166.97	0.00	5,922.09	235,244.88	235,244.88
Support Serv - Technology	821,207.21	68,835.80	10,592.85	741,778.56	741,778.56
Support Serv - Pupil Accounting	84,814.16	0.00	84,814.16	0.00	0.00
Support Serv - Central - Other	3,089.60	0.00	3,089.60	0.00	0.00
Support Serv - Other	823,231.77	23,012.95	800,218.82	0.00	0.00
Community Services	725,157.38	0.00	725,157.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	83,955.04	82,001.81	1,953.23	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	26,495.91	0.00	26,495.91	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,176.14	0.00	1,697.15	478.99	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,881,018.20	958,269.77	922,748.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,284.96	9,284.96	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,065,341.26	6,065,341.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	477,005.01	477,005.01	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,459,599.27	10,432.44	1,449,166.83	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,665,282.78	**7,987,482.00**	**29,595,528.72**	**5,082,272.06**	**1,418,873.99**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13095 Mar Lee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,138,999.03	6,902.12	2,132,096.91	0.00	0.00
Support Serv - Pupil	47,172.43	0.00	47,172.43	0.00	0.00
Support Serv - Instructional	35,359.79	442.96	34,916.83	0.00	0.00
Support Serv - Board of Ed	16,749.48	0.00	16,749.48	0.00	0.00
Support Serv - Executive Adm	192,273.01	0.00	192,273.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	132,048.95	0.00	132,048.95	0.00	0.00
Support Serv - Business	16,047.87	5,683.82	0.00	10,364.05	10,364.05
Operations and Maintenance	131,154.96	0.00	0.00	131,154.96	0.00
Pupil Transportation	117,999.42	0.00	117,999.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,324.52	0.00	1,324.52	0.00	0.00
Support Serv - Staff & Personnel	541.54	0.00	541.54	0.00	0.00
Support Serv - Technology	73,395.25	26,869.00	0.00	46,526.25	46,526.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,259.77	1,615.50	22,644.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	137,655.33	53,180.07	84,475.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	159,630.00	159,630.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,848.32	21,848.32	0.00	0.00	0.00
Trust Funds					
All Costs *	2,500.00	0.00	2,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,248,959.67	**276,171.79**	**2,784,742.62**	**188,045.26**	**56,890.30**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13110 Marshall Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,945,786.78	14,413.58	11,931,373.20	0.00	0.00
Support Serv - Pupil	764,089.63	0.00	764,089.63	0.00	0.00
Support Serv - Instructional	672,959.12	0.00	672,959.12	0.00	0.00
Support Serv - Board of Ed	45,593.65	0.00	45,593.65	0.00	0.00
Support Serv - Executive Adm	283,863.23	0.00	283,863.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,362,830.05	615.67	1,362,214.38	0.00	0.00
Support Serv - Business	405,573.40	40,376.79	0.00	365,196.61	365,196.61
Operations and Maintenance	2,021,408.60	0.00	0.00	2,021,408.60	0.00
Pupil Transportation	1,117,892.38	0.00	1,117,892.38	0.00	0.00
Support Serv - Planning & Research	4,984.10	0.00	4,984.10	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	76,434.93	0.00	0.00	76,434.93	76,434.93
Support Serv - Technology	277,570.13	138.00	0.00	277,432.13	277,432.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	663,967.58	56,336.16	607,631.42	0.00	0.00
Community Services	264,460.96	0.00	264,460.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,170.00	1,170.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,498.00	0.00	0.00	2,498.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	589,802.00	298,194.00	291,608.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,090,060.82	4,090,060.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,489,893.20	3,489,893.20	0.00	0.00	0.00
Trust Funds					
All Costs *	23,816.99	0.00	23,816.99	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,104,655.55	**7,991,198.22**	**17,370,487.06**	**2,742,970.27**	**719,063.67**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13120 Pennfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,449,492.10	12,960.72	9,436,531.38	0.00	0.00
Support Serv - Pupil	380,580.49	0.00	380,580.49	0.00	0.00
Support Serv - Instructional	814,244.41	139,174.63	675,069.78	0.00	0.00
Support Serv - Board of Ed	96,719.97	0.00	96,719.97	0.00	0.00
Support Serv - Executive Adm	175,593.04	0.00	175,593.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,047,965.41	0.00	1,047,965.41	0.00	0.00
Support Serv - Business	234,290.63	2,328.50	0.00	231,962.13	231,962.13
Operations and Maintenance	1,801,277.75	298,732.18	0.00	1,502,545.57	0.00
Pupil Transportation	776,282.95	6,373.00	769,909.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,278.00	0.00	8,278.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	228,746.87	0.00	0.00	228,746.87	228,746.87
Support Serv - Pupil Accounting	53,728.59	0.00	53,728.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	511,085.91	0.00	511,085.91	0.00	0.00
Community Services	30,253.92	0.00	30,253.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	709,089.18	417,618.66	291,470.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,541,418.20	2,541,418.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,859,047.42	**3,418,605.89**	**13,477,186.96**	**1,963,254.57**	**460,709.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13130 Tekonsha Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,556,020.94	590.00	1,555,430.94	0.00	0.00
Support Serv - Pupil	86,520.70	0.00	86,520.70	0.00	0.00
Support Serv - Instructional	69,668.75	44,919.61	24,749.14	0.00	0.00
Support Serv - Board of Ed	22,408.90	0.00	22,408.90	0.00	0.00
Support Serv - Executive Adm	122,684.52	0.00	122,684.52	0.00	0.00
Support Serv - Grant Writer	17,307.02	0.00	17,307.02	0.00	0.00
Support Serv - School Adm	76,737.56	0.00	76,737.56	0.00	0.00
Support Serv - Business	100,408.51	3,733.23	4,706.68	91,968.60	91,968.60
Operations and Maintenance	233,930.14	1,701.39	0.00	232,228.75	0.00
Pupil Transportation	156,163.29	0.00	156,163.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	88,178.36	8,084.06	0.00	80,094.30	80,094.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	102,834.30	0.00	102,834.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,727.60	0.00	4,007.60	1,720.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	130,390.54	81,801.22	48,589.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	262,224.71	262,224.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,200.00	3,200.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,034,405.84	**406,254.22**	**2,222,139.97**	**406,011.65**	**172,062.90**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13135 Union City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,915,155.56	0.00	5,915,155.56	0.00	0.00
Support Serv - Pupil	271,250.92	0.00	271,250.92	0.00	0.00
Support Serv - Instructional	237,988.38	0.00	237,988.38	0.00	0.00
Support Serv - Board of Ed	47,121.95	0.00	47,121.95	0.00	0.00
Support Serv - Executive Adm	241,441.25	0.00	241,441.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	656,946.30	0.00	656,946.30	0.00	0.00
Support Serv - Business	247,345.09	24,385.98	0.00	222,959.11	222,959.11
Operations and Maintenance	998,275.74	0.00	0.00	998,275.74	0.00
Pupil Transportation	738,769.10	155,610.00	583,159.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,856.00	0.00	2,856.00	0.00	0.00
Support Serv - Staff & Personnel	192.50	0.00	0.00	192.50	192.50
Support Serv - Technology	229,520.90	0.00	24,407.84	205,113.06	205,113.06
Support Serv - Pupil Accounting	13,811.67	8,995.00	4,816.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	291,183.31	0.00	291,183.31	0.00	0.00
Community Services	3,705.40	0.00	3,705.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,770.53	0.00	11,770.53	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	478,001.97	291,157.44	186,844.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	580,840.22	580,840.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	643.16	643.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,966,819.95	**1,061,631.80**	**8,478,647.74**	**1,426,540.41**	**428,264.67**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13901 Arbor Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	885,716.52	0.00	885,716.52	0.00	0.00
Support Serv - Pupil	4,878.43	0.00	4,878.43	0.00	0.00
Support Serv - Instructional	20,490.51	0.00	20,490.51	0.00	0.00
Support Serv - Board of Ed	91.40	0.00	91.40	0.00	0.00
Support Serv - Executive Adm	15,305.91	0.00	15,305.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	237,208.24	0.00	237,208.24	0.00	0.00
Support Serv - Business	280,196.83	0.00	0.00	280,196.83	280,196.83
Operations and Maintenance	361,323.20	0.00	0.00	361,323.20	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	114,424.28	14,131.37	100,292.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,919,635.32	**14,131.37**	**1,263,983.92**	**641,520.03**	**280,196.83**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13902 Endeavor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,365,931.00	0.00	2,365,931.00	0.00	0.00
Support Serv - Pupil	26,628.00	0.00	26,628.00	0.00	0.00
Support Serv - Instructional	266,242.00	0.00	266,242.00	0.00	0.00
Support Serv - Board of Ed	115,653.00	0.00	115,653.00	0.00	0.00
Support Serv - Executive Adm	416,078.00	0.00	416,078.00	0.00	0.00
Support Serv - Grant Writer	36,708.00	0.00	36,708.00	0.00	0.00
Support Serv - School Adm	493,877.00	0.00	493,877.00	0.00	0.00
Support Serv - Business	108,461.00	0.00	0.00	108,461.00	108,461.00
Operations and Maintenance	1,030,230.00	0.00	0.00	1,030,230.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,665.00	0.00	52,665.00	0.00	0.00
Support Serv - Staff & Personnel	181,497.00	0.00	0.00	181,497.00	181,497.00
Support Serv - Technology	164,798.00	0.00	0.00	164,798.00	164,798.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	95,221.00	0.00	95,221.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	220,250.00	10,494.00	209,756.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,574,239.00	**10,494.00**	**4,078,759.00**	**1,484,986.00**	**454,756.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13903 Marshall Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	836,714.00	0.00	836,714.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	32,261.00	0.00	32,261.00	0.00	0.00
Support Serv - Executive Adm	158,703.00	0.00	158,703.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	164,866.00	0.00	164,866.00	0.00	0.00
Support Serv - Business	30,226.00	14,039.00	0.00	16,187.00	16,187.00
Operations and Maintenance	155,989.00	24,503.00	0.00	131,486.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	34,713.00	0.00	0.00	34,713.00	34,713.00
Support Serv - Pupil Accounting	1,671.00	0.00	1,671.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,538.00	0.00	4,538.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	330,190.00	330,190.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,749,871.00	**368,732.00**	**1,198,753.00**	**182,386.00**	**50,900.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
13904 Battle Creek Area Learning Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,005,297.33	0.00	1,005,297.33	0.00	0.00
Support Serv - Pupil	93,696.78	0.00	93,696.78	0.00	0.00
Support Serv - Instructional	22,782.27	0.00	22,782.27	0.00	0.00
Support Serv - Board of Ed	3,714.00	0.00	3,714.00	0.00	0.00
Support Serv - Executive Adm	62,825.00	0.00	62,825.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	190,772.29	0.00	190,772.29	0.00	0.00
Support Serv - Business	5,271.47	0.00	0.00	5,271.47	5,271.47
Operations and Maintenance	60,616.70	0.00	0.00	60,616.70	0.00
Pupil Transportation	1,082.72	0.00	1,082.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	11,711.58	0.00	0.00	11,711.58	11,711.58
Support Serv - Pupil Accounting	869.13	0.00	869.13	0.00	0.00
Support Serv - Central - Other	960.00	0.00	960.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,459,599.27	**0.00**	**1,381,999.52**	**77,599.75**	**16,983.05**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
14000 Lewis Cass ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	484,762.67	0.00	484,762.67	0.00	0.00
Support Serv - Pupil	256,210.09	0.00	256,210.09	0.00	0.00
Support Serv - Instructional	321,960.04	0.00	321,960.04	0.00	0.00
Support Serv - Board of Ed	12,416.43	0.00	12,416.43	0.00	0.00
Support Serv - Executive Adm	263,537.01	0.00	263,537.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	122,462.44	856.40	0.00	121,606.04	121,606.04
Operations and Maintenance	137,396.68	8,340.68	11,775.00	117,281.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	47,244.94	7,160.88	0.00	40,084.06	40,084.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,093,058.94	0.00	1,093,058.94	0.00	0.00
Payments to Government Agencies	641,050.87	641,050.87	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,387,133.25	0.00	2,387,133.25	0.00	0.00
Support Serv - Pupil	2,175,988.54	0.00	2,175,988.54	0.00	0.00
Support Serv - Instructional	999,050.79	77,938.00	921,112.79	0.00	0.00
Support Serv - Board of Ed	17,750.85	0.00	17,750.85	0.00	0.00
Support Serv - Executive Adm	96,960.40	0.00	96,960.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	87,384.55	0.00	87,384.55	0.00	0.00
Support Serv - Business	192,750.44	8,569.50	0.00	184,180.94	184,180.94
Operations and Maintenance	353,428.40	8,877.44	0.00	344,550.96	0.00
Pupil Transportation	1,812,818.36	87,614.00	1,725,204.36	0.00	0.00
Support Serv - Planning & Research	43,970.05	0.00	43,970.05	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	63,521.85	14,688.24	0.00	48,833.61	48,833.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	106,405.30	50,596.08	55,809.22	0.00	0.00
Community Services	29,363.46	0.00	29,363.46	0.00	0.00
Payments to Government Agencies	264,285.37	264,285.37	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	121,787.43	121,787.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	373.00	0.00	373.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,133,072.15	**1,291,764.89**	**9,984,770.65**	**856,536.61**	**394,704.65**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
14010 Cassopolis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,855,836.69	15,741.00	5,840,095.69	0.00	0.00
Support Serv - Pupil	417,805.52	0.00	417,805.52	0.00	0.00
Support Serv - Instructional	513,891.03	1,921.30	511,969.73	0.00	0.00
Support Serv - Board of Ed	100,227.23	0.00	100,227.23	0.00	0.00
Support Serv - Executive Adm	262,986.16	0.00	262,986.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	607,014.86	0.00	607,014.86	0.00	0.00
Support Serv - Business	410,849.82	87,157.25	6,352.25	317,340.32	317,340.32
Operations and Maintenance	1,113,649.44	0.00	800.00	1,112,849.44	0.00
Pupil Transportation	601,070.94	53,990.00	547,080.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	197,016.61	68,991.18	0.00	128,025.43	128,025.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	301,749.05	0.00	301,749.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	638,939.69	341,663.67	297,276.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	974,963.90	974,963.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,881,688.90	9,881,688.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,877,689.84	**11,426,117.20**	**8,893,357.45**	**1,558,215.19**	**445,365.75**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
14020 Dowagiac Union School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,836,802.63	6,912.00	11,829,890.63	0.00	0.00
Support Serv - Pupil	743,458.82	0.00	743,458.82	0.00	0.00
Support Serv - Instructional	1,056,983.84	0.00	1,056,983.84	0.00	0.00
Support Serv - Board of Ed	93,813.94	0.00	93,813.94	0.00	0.00
Support Serv - Executive Adm	293,071.54	0.00	293,071.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,302,117.39	18,200.00	1,283,917.39	0.00	0.00
Support Serv - Business	894,590.90	82,739.64	2,805.00	809,046.26	809,046.26
Operations and Maintenance	1,720,143.33	27,035.00	31,170.11	1,661,938.22	0.00
Pupil Transportation	953,823.79	101,594.70	852,229.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,900.00	0.00	6,900.00	0.00	0.00
Support Serv - Staff & Personnel	3,510.00	0.00	0.00	3,510.00	3,510.00
Support Serv - Technology	260,446.55	0.00	0.00	260,446.55	260,446.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,471.34	0.00	2,471.34	0.00	0.00
Support Serv - Other	393,442.52	0.00	393,442.52	0.00	0.00
Community Services	96,881.32	0.00	96,881.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,342.76	0.00	9,342.76	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,119,427.56	411,504.61	707,922.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,811,558.85	11,811,558.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,598,787.08	**12,459,544.80**	**17,404,301.25**	**2,734,941.03**	**1,073,002.81**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
14030 Edwardsburg Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,616,489.48	201,194.01	11,415,295.47	0.00	0.00
Support Serv - Pupil	1,065,330.80	0.00	1,065,330.80	0.00	0.00
Support Serv - Instructional	720,266.86	1,206.90	719,059.96	0.00	0.00
Support Serv - Board of Ed	10,461.59	0.00	10,461.59	0.00	0.00
Support Serv - Executive Adm	523,466.61	11,520.00	511,946.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,250,641.66	0.00	1,250,641.66	0.00	0.00
Support Serv - Business	399,246.65	49,227.17	0.00	350,019.48	350,019.48
Operations and Maintenance	2,114,717.96	50,722.58	3,473.00	2,060,522.38	0.00
Pupil Transportation	1,246,372.64	37,405.10	1,208,967.54	0.00	0.00
Support Serv - Planning & Research	179,013.47	4,675.00	174,338.47	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	357.00	0.00	357.00	0.00	0.00
Support Serv - Technology	66,912.56	0.00	0.00	66,912.56	66,912.56
Support Serv - Pupil Accounting	59,341.73	0.00	59,341.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	685,775.79	167,088.22	518,687.57	0.00	0.00
Community Services	28,138.68	0.00	28,138.68	0.00	0.00
Payments to Government Agencies	180,787.20	0.00	180,787.20	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,500.96	0.00	0.00	1,500.96	1,500.96
Operations and Maintenance	35,682.83	20,324.50	15,204.75	153.58	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,123,471.53	510,390.66	613,080.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,834,362.52	1,834,362.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	417,704.74	417,704.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,560,043.26	**3,305,821.40**	**17,775,112.90**	**2,479,108.96**	**418,433.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
14050 Marcellus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,348,215.60	10,648.77	4,337,566.83	0.00	0.00
Support Serv - Pupil	350,997.78	0.00	350,997.78	0.00	0.00
Support Serv - Instructional	52,642.25	0.00	52,642.25	0.00	0.00
Support Serv - Board of Ed	39,153.89	0.00	39,153.89	0.00	0.00
Support Serv - Executive Adm	216,860.40	7,260.00	209,600.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	654,068.91	9,142.22	644,926.69	0.00	0.00
Support Serv - Business	181,379.21	23,170.18	69,127.98	89,081.05	89,081.05
Operations and Maintenance	678,877.64	0.00	0.00	678,877.64	0.00
Pupil Transportation	400,717.60	5,192.21	395,525.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,023.63	0.00	4,710.02	1,313.61	1,313.61
Support Serv - Technology	78,986.15	9,182.30	0.00	69,803.85	69,803.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	194,721.10	847.50	193,873.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	371,579.05	161,320.53	210,258.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	868,439.00	868,439.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	66,175.13	66,175.13	0.00	0.00	0.00
Trust Funds					
All Costs *	1,254.00	0.00	1,254.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,510,091.34	**1,161,377.84**	**6,509,637.35**	**839,076.15**	**160,198.51**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
15000 Charlevoix-Emmet ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	620,477.64	2,920.26	617,557.38	0.00	0.00
Support Serv - Pupil	518,948.49	993.26	517,955.23	0.00	0.00
Support Serv - Instructional	945,666.20	29,049.94	916,616.26	0.00	0.00
Support Serv - Board of Ed	69,098.20	1,311.63	67,786.57	0.00	0.00
Support Serv - Executive Adm	223,739.50	627.16	223,112.34	0.00	0.00
Support Serv - Grant Writer	1,380.00	0.00	1,380.00	0.00	0.00
Support Serv - School Adm	15,334.28	0.00	15,334.28	0.00	0.00
Support Serv - Business	1,089,462.76	6,509.50	0.00	1,082,953.26	1,082,953.26
Operations and Maintenance	182,207.71	15.93	18,119.75	164,072.03	0.00
Pupil Transportation	43,635.30	0.00	43,635.30	0.00	0.00
Support Serv - Planning & Research	70,057.76	0.00	70,057.76	0.00	0.00
Support Serv - Communication	49,844.35	146.57	49,697.78	0.00	0.00
Support Serv - Staff & Personnel	85,595.75	5,297.71	54,206.72	26,091.32	26,091.32
Support Serv - Technology	94,930.37	0.00	0.00	94,930.37	94,930.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	62,660.93	797.10	61,863.83	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	81,260.71	3,240.36	78,020.35	0.00	0.00
Payments to Government Agencies	1,752,412.77	1,752,412.77	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,437,255.98	33,854.51	3,403,401.47	0.00	0.00
Support Serv - Pupil	5,684,035.35	3,987.89	5,680,047.46	0.00	0.00
Support Serv - Instructional	1,567,644.48	12,790.06	1,554,854.42	0.00	0.00
Support Serv - Board of Ed	45,955.98	45.27	45,910.71	0.00	0.00
Support Serv - Executive Adm	135,670.42	448.93	135,221.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	653,397.10	1,456.24	651,940.86	0.00	0.00
Support Serv - Business	544,215.84	84,653.87	5,779.80	453,782.17	453,782.17
Operations and Maintenance	437,329.10	32,053.81	1,544.70	403,730.59	0.00
Pupil Transportation	1,493,236.50	126,688.86	1,366,547.64	0.00	0.00
Support Serv - Planning & Research	142,762.93	496.60	142,266.33	0.00	0.00
Support Serv - Communication	135,579.19	337.55	135,241.64	0.00	0.00
Support Serv - Staff & Personnel	73,911.64	0.00	1,060.95	72,850.69	72,850.69
Support Serv - Technology	318,387.41	20,021.61	450.00	297,915.80	297,915.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	69,102.99	895.76	68,207.23	0.00	0.00
Support Serv - Other	32,778.05	8,233.64	24,544.41	0.00	0.00
Community Services	966.19	344.07	622.12	0.00	0.00
Payments to Government Agencies	6,761,052.66	6,761,052.66	0.00	0.00	0.00
Facilities Acquisition	10,797.00	10,797.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	93,273.71	93,273.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	59,184.26	59,184.26	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,603,249.50	**9,053,938.49**	**15,952,984.78**	**2,596,326.23**	**2,028,523.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
15010 Beaver Island Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,089,488.05	16,242.02	1,073,246.03	0.00	0.00
Support Serv - Pupil	129,029.67	0.00	129,029.67	0.00	0.00
Support Serv - Instructional	7,529.30	0.00	7,529.30	0.00	0.00
Support Serv - Board of Ed	15,715.11	0.00	15,715.11	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	274,047.42	114.96	273,932.46	0.00	0.00
Support Serv - Business	55,750.83	28,101.49	0.00	27,649.34	27,649.34
Operations and Maintenance	231,567.84	0.00	0.00	231,567.84	0.00
Pupil Transportation	11,173.41	0.00	11,173.41	0.00	0.00
Support Serv - Planning & Research	1,946.44	0.00	1,946.44	0.00	0.00
Support Serv - Communication	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	84,466.62	9,729.98	74,736.64	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,697.83	539.08	51,158.75	0.00	0.00
Community Services	4,116.41	66.17	4,050.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,930.48	32,930.48	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	22,356.93	16,230.93	6,126.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	240,652.51	240,652.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,253,968.85	**344,607.62**	**1,650,144.05**	**259,217.18**	**27,649.34**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
15020 Boyne City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,634,637.02	97,048.96	8,537,588.06	0.00	0.00
Support Serv - Pupil	583,938.92	210.00	583,728.92	0.00	0.00
Support Serv - Instructional	305,732.43	27,455.79	278,276.64	0.00	0.00
Support Serv - Board of Ed	34,922.80	0.00	34,922.80	0.00	0.00
Support Serv - Executive Adm	219,481.27	0.00	219,481.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	569,797.89	0.00	569,797.89	0.00	0.00
Support Serv - Business	170,196.61	368.44	0.00	169,828.17	169,828.17
Operations and Maintenance	1,591,887.31	295,810.99	5,679.96	1,290,396.36	0.00
Pupil Transportation	526,597.95	5,165.00	521,432.95	0.00	0.00
Support Serv - Planning & Research	6,407.00	0.00	6,407.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	150.00	0.00	150.00	0.00	0.00
Support Serv - Technology	65,892.76	0.00	53,486.49	12,406.27	12,406.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	284,582.66	0.00	284,582.66	0.00	0.00
Community Services	18,698.90	0.00	18,698.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	500.00	500.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	569,522.76	233,784.92	335,737.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,784,171.77	1,784,171.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,367,118.05	**2,444,515.87**	**11,449,971.38**	**1,472,630.80**	**182,234.44**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
15030 Boyne Falls Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,577,399.26	2,261.70	1,575,137.56	0.00	0.00
Support Serv - Pupil	64,328.49	0.00	64,328.49	0.00	0.00
Support Serv - Instructional	107,954.23	0.00	107,954.23	0.00	0.00
Support Serv - Board of Ed	18,543.19	0.00	18,543.19	0.00	0.00
Support Serv - Executive Adm	153,009.80	0.00	153,009.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	79,166.43	0.00	79,166.43	0.00	0.00
Support Serv - Business	329,728.39	274,541.55	0.00	55,186.84	55,186.84
Operations and Maintenance	223,664.46	0.00	0.00	223,664.46	0.00
Pupil Transportation	105,462.82	0.00	105,462.82	0.00	0.00
Support Serv - Planning & Research	1,408.16	0.00	1,408.16	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	709.55	0.00	709.55	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	45,397.90	0.00	45,397.90	0.00	0.00
Community Services	2,198.52	0.00	2,198.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	115,962.76	41,902.01	74,060.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	725,776.70	725,776.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,550,710.66	**1,044,481.96**	**2,227,377.40**	**278,851.30**	**55,186.84**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
15050 Charlevoix Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,511,251.39	54,750.27	7,456,501.12	0.00	0.00
Support Serv - Pupil	301,305.99	149.99	301,156.00	0.00	0.00
Support Serv - Instructional	297,035.52	0.00	297,035.52	0.00	0.00
Support Serv - Board of Ed	38,892.35	0.00	38,892.35	0.00	0.00
Support Serv - Executive Adm	176,523.49	0.00	176,523.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	655,593.57	0.00	655,593.57	0.00	0.00
Support Serv - Business	158,872.36	0.00	18,991.00	139,881.36	139,881.36
Operations and Maintenance	1,091,816.98	0.00	0.00	1,091,816.98	0.00
Pupil Transportation	443,217.27	0.00	443,217.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,070.22	0.00	5,940.22	130.00	130.00
Support Serv - Technology	150,512.14	3,630.59	0.00	146,881.55	146,881.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	303,188.47	0.00	303,188.47	0.00	0.00
Community Services	57,282.04	0.00	57,282.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	442,013.61	181,741.25	260,272.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,598,437.64	2,598,437.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	500,710.53	500,710.53	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,732,723.57	**3,339,420.27**	**10,014,593.41**	**1,378,709.89**	**286,892.91**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
15060 East Jordan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,655,550.21	9,737.43	6,645,812.78	0.00	0.00
Support Serv - Pupil	315,273.88	0.00	315,273.88	0.00	0.00
Support Serv - Instructional	142,279.79	0.00	142,279.79	0.00	0.00
Support Serv - Board of Ed	63,524.89	0.00	63,524.89	0.00	0.00
Support Serv - Executive Adm	330,679.91	1,985.40	328,694.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	568,368.75	1,179.93	567,188.82	0.00	0.00
Support Serv - Business	78,148.66	29,053.66	0.00	49,095.00	49,095.00
Operations and Maintenance	775,300.31	0.00	0.00	775,300.31	0.00
Pupil Transportation	545,222.80	86,682.00	458,540.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,138.31	0.00	7,138.31	0.00	0.00
Support Serv - Technology	53,466.75	0.00	0.00	53,466.75	53,466.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	182,736.62	98.58	182,638.04	0.00	0.00
Community Services	131,339.56	0.00	131,339.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	444,249.03	213,472.07	230,776.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,234,008.28	1,234,008.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	125,739.10	125,739.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,653,026.85	**1,701,956.45**	**9,073,208.34**	**877,862.06**	**102,561.75**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
15901 Concord Academy Boyne
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	780,669.72	6,164.90	774,504.82	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	99.75	0.00	99.75	0.00	0.00
Support Serv - Board of Ed	51,772.21	0.00	51,772.21	0.00	0.00
Support Serv - Executive Adm	194,289.11	0.00	194,289.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	66,278.99	0.00	0.00	66,278.99	66,278.99
Operations and Maintenance	73,285.01	2,412.87	0.00	70,872.14	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,720.25	0.00	1,720.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,328.22	8,328.22	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,176,443.26	**16,905.99**	**1,022,386.14**	**137,151.13**	**66,278.99**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
15902 Northwest Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	623,934.00	0.00	623,934.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	15,341.00	0.00	15,341.00	0.00	0.00
Support Serv - Board of Ed	3,824.00	0.00	3,824.00	0.00	0.00
Support Serv - Executive Adm	88,839.00	0.00	88,839.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	95,676.00	1,104.00	94,572.00	0.00	0.00
Support Serv - Business	9,035.00	35.00	0.00	9,000.00	9,000.00
Operations and Maintenance	66,052.00	11,715.00	0.00	54,337.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,153.00	0.00	0.00	1,153.00	1,153.00
Support Serv - Technology	36,055.00	0.00	0.00	36,055.00	36,055.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,025.00	2,025.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	941,934.00	**14,879.00**	**826,510.00**	**100,545.00**	**46,208.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
16000 Cheb-Otsego-Presque Isle ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	203,046.60	0.00	203,046.60	0.00	0.00
Support Serv - Pupil	153,984.82	0.00	153,984.82	0.00	0.00
Support Serv - Instructional	800,013.56	0.00	800,013.56	0.00	0.00
Support Serv - Board of Ed	49,383.23	0.00	49,383.23	0.00	0.00
Support Serv - Executive Adm	279,808.38	0.00	279,808.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	220,020.63	7,124.93	0.00	212,895.70	212,895.70
Operations and Maintenance	235,207.64	19,073.48	0.00	216,134.16	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	223.00	0.00	223.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,842.11	0.00	0.00	10,842.11	10,842.11
Support Serv - Technology	460,357.99	18,065.00	760.00	441,532.99	441,532.99
Support Serv - Pupil Accounting	44,508.16	0.00	44,508.16	0.00	0.00
Support Serv - Central - Other	83,342.29	0.00	83,342.29	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	131,288.84	0.00	131,288.84	0.00	0.00
Payments to Government Agencies	200,035.97	200,035.97	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,700,840.27	12,098.00	2,688,742.27	0.00	0.00
Support Serv - Pupil	3,280,624.38	13,418.50	3,267,205.88	0.00	0.00
Support Serv - Instructional	1,272,870.17	0.00	1,272,870.17	0.00	0.00
Support Serv - Board of Ed	59,514.02	0.00	59,514.02	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	41,693.16	40,818.27	0.00	874.89	874.89
Operations and Maintenance	41,989.95	0.00	0.00	41,989.95	0.00
Pupil Transportation	234,013.24	0.00	234,013.24	0.00	0.00
Support Serv - Planning & Research	47,174.00	0.00	47,174.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	19,212.55	0.00	0.00	19,212.55	19,212.55
Support Serv - Technology	9,993.25	0.00	9,993.25	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	661.07	0.00	661.07	0.00	0.00
Support Serv - Other	200.01	0.00	200.01	0.00	0.00
Community Services	37,331.58	0.00	37,331.58	0.00	0.00
Payments to Government Agencies	2,188,252.99	2,188,252.99	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17,016.87	17,016.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	81,422.48	81,422.48	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,904,873.21	**2,597,326.49**	**9,364,064.37**	**943,482.35**	**685,358.24**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
16015 Cheboygan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,872,444.24	19,935.24	11,852,509.00	0.00	0.00
Support Serv - Pupil	163,876.02	0.00	163,876.02	0.00	0.00
Support Serv - Instructional	280,902.94	791.00	280,111.94	0.00	0.00
Support Serv - Board of Ed	110,350.26	0.00	110,350.26	0.00	0.00
Support Serv - Executive Adm	345,660.54	0.00	345,660.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,322,219.98	0.00	1,322,219.98	0.00	0.00
Support Serv - Business	154,169.06	0.00	0.00	154,169.06	154,169.06
Operations and Maintenance	1,639,422.54	39,423.22	11,600.00	1,588,399.32	0.00
Pupil Transportation	1,160,277.29	36,518.64	1,123,758.65	0.00	0.00
Support Serv - Planning & Research	1,539.79	0.00	1,539.79	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	202,691.32	0.00	0.00	202,691.32	202,691.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	365,750.53	0.00	365,750.53	0.00	0.00
Community Services	36,888.76	0.00	36,888.76	0.00	0.00
Payments to Government Agencies	86,717.53	86,717.53	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	823,712.41	406,224.49	417,487.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,388,278.67	1,388,278.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	394,646.91	394,646.91	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,349,548.79	**2,372,535.70**	**16,031,753.39**	**1,945,259.70**	**356,860.38**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
16050 Inland Lakes Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,864,272.81	926.52	4,863,346.29	0.00	0.00
Support Serv - Pupil	76,470.67	0.00	76,470.67	0.00	0.00
Support Serv - Instructional	55,576.96	0.00	55,576.96	0.00	0.00
Support Serv - Board of Ed	37,947.36	0.00	37,947.36	0.00	0.00
Support Serv - Executive Adm	215,720.14	0.00	215,720.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	371,397.37	1,559.74	369,837.63	0.00	0.00
Support Serv - Business	204,601.84	14,430.55	0.00	190,171.29	190,171.29
Operations and Maintenance	624,734.85	15,661.00	0.00	609,073.85	0.00
Pupil Transportation	337,011.29	4,667.73	332,343.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	933.75	0.00	0.00	933.75	933.75
Support Serv - Technology	162,498.34	58,955.17	14,571.16	88,972.01	88,972.01
Support Serv - Pupil Accounting	4,841.28	0.00	4,841.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	186,790.26	5,804.88	180,985.38	0.00	0.00
Community Services	105,324.58	0.00	105,324.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	62,440.60	62,440.60	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	424,459.45	208,815.18	215,644.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	976,349.90	976,349.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	49,083.00	49,083.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,760,454.45	**1,398,694.27**	**6,472,609.28**	**889,150.90**	**280,077.05**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
16070 Mackinaw City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,601,508.96	0.00	1,601,508.96	0.00	0.00
Support Serv - Pupil	45,949.21	0.00	45,949.21	0.00	0.00
Support Serv - Instructional	17,423.18	0.00	17,423.18	0.00	0.00
Support Serv - Board of Ed	12,858.29	0.00	12,858.29	0.00	0.00
Support Serv - Executive Adm	263,309.41	0.00	263,309.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	22,562.46	0.00	22,562.46	0.00	0.00
Support Serv - Business	4,617.85	678.35	0.00	3,939.50	3,939.50
Operations and Maintenance	221,772.29	15,433.99	0.00	206,338.30	0.00
Pupil Transportation	57,199.76	0.00	57,199.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	71,589.43	3,200.67	68,388.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,437.80	9,437.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,984.76	19,076.54	4,908.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	113,248.33	113,248.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	80,553.52	80,553.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,546,015.25	**241,629.20**	**2,094,108.25**	**210,277.80**	**3,939.50**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
16100 Wolverine Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,225,406.19	0.00	2,225,406.19	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	285.70	0.00	285.70	0.00	0.00
Support Serv - Board of Ed	23,863.51	0.00	23,863.51	0.00	0.00
Support Serv - Executive Adm	108,469.91	0.00	108,469.91	0.00	0.00
Support Serv - Grant Writer	48,858.68	4,693.27	44,165.41	0.00	0.00
Support Serv - School Adm	244,207.05	0.00	244,207.05	0.00	0.00
Support Serv - Business	175,419.91	8,554.31	0.00	166,865.60	166,865.60
Operations and Maintenance	291,329.61	0.00	0.00	291,329.61	0.00
Pupil Transportation	153,191.43	0.00	153,191.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	53,414.50	0.00	53,414.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	747.20	0.00	747.20	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	221,891.06	102,878.59	119,012.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	197,343.04	197,343.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	250.00	0.00	250.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,744,677.79	**313,469.21**	**2,973,013.37**	**458,195.21**	**166,865.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
17000 Eastern Upper Peninsula ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	386,217.63	26,994.76	359,222.87	0.00	0.00
Support Serv - Pupil	158,035.31	18,302.00	139,733.31	0.00	0.00
Support Serv - Instructional	5,037,319.24	2,446,185.97	2,591,133.27	0.00	0.00
Support Serv - Board of Ed	18,779.58	0.00	18,779.58	0.00	0.00
Support Serv - Executive Adm	328,479.80	1,475.11	327,004.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	340,927.46	3,661.14	5,234.34	332,031.98	332,031.98
Operations and Maintenance	87,288.42	0.00	360.00	86,928.42	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	114,920.05	0.00	114,920.05	0.00	0.00
Support Serv - Communication	5,943.14	0.00	5,943.14	0.00	0.00
Support Serv - Staff & Personnel	40,840.86	0.00	40,840.86	0.00	0.00
Support Serv - Technology	81,984.54	0.00	69,465.46	12,519.08	12,519.08
Support Serv - Pupil Accounting	82,280.80	0.00	82,280.80	0.00	0.00
Support Serv - Central - Other	71,090.93	0.00	71,090.93	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	168,519.93	5,793.50	162,726.43	0.00	0.00
Payments to Government Agencies	1,342,677.14	1,342,677.14	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,324,811.06	1,344.00	1,323,467.06	0.00	0.00
Support Serv - Pupil	2,916,054.78	0.00	2,916,054.78	0.00	0.00
Support Serv - Instructional	588,086.52	15,719.48	572,367.04	0.00	0.00
Support Serv - Board of Ed	5,345.90	0.00	5,345.90	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7,701.24	0.00	1,261.87	6,439.37	6,439.37
Operations and Maintenance	47,717.99	0.00	12,780.53	34,937.46	0.00
Pupil Transportation	686,959.84	0.00	686,959.84	0.00	0.00
Support Serv - Planning & Research	106,536.00	0.00	106,536.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	57.25	0.00	16.38	40.87	40.87
Support Serv - Technology	711,837.38	72,378.22	14,903.96	624,555.20	624,555.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,807.94	0.00	4,807.94	0.00	0.00
Payments to Government Agencies	2,160,750.88	2,160,750.88	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	161,996.49	161,996.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	34,741.50	34,741.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	871,252.91	0.00	871,252.91	0.00	0.00
Internal Service Funds					
All Costs	35,294.99	35,294.99	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,929,257.50	**6,327,315.18**	**10,504,489.94**	**1,097,452.38**	**975,586.50**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
17010 Sault Ste. Marie Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,922,279.43	17,552.54	12,904,726.89	0.00	0.00
Support Serv - Pupil	1,293,053.85	642.67	1,292,411.18	0.00	0.00
Support Serv - Instructional	790,638.65	910.44	789,728.21	0.00	0.00
Support Serv - Board of Ed	45,042.97	0.00	45,042.97	0.00	0.00
Support Serv - Executive Adm	280,417.13	11,243.05	269,174.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,364,584.53	0.00	1,364,584.53	0.00	0.00
Support Serv - Business	335,273.07	73,948.98	0.00	261,324.09	261,324.09
Operations and Maintenance	2,443,861.62	22,535.74	189.88	2,421,136.00	0.00
Pupil Transportation	1,250,542.21	0.00	1,250,542.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	212,403.09	650.99	67,150.72	144,601.38	144,601.38
Support Serv - Technology	407,502.89	56,668.07	0.00	350,834.82	350,834.82
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	311,514.94	0.00	311,514.94	0.00	0.00
Community Services	58,044.61	0.00	58,044.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,054,163.45	557,496.69	496,666.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,024,899.18	1,024,899.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,989.61	0.00	1,989.61	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,796,211.23	**1,766,548.35**	**18,851,766.59**	**3,177,896.29**	**756,760.29**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
17050 DeTour Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,565,612.97	5,717.00	1,559,895.97	0.00	0.00
Support Serv - Pupil	13,111.20	0.00	13,111.20	0.00	0.00
Support Serv - Instructional	55,138.93	0.00	55,138.93	0.00	0.00
Support Serv - Board of Ed	36,712.28	0.00	36,712.28	0.00	0.00
Support Serv - Executive Adm	126,635.18	0.00	126,635.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	123,302.43	0.00	123,302.43	0.00	0.00
Support Serv - Business	81,234.29	12,634.64	0.00	68,599.65	68,599.65
Operations and Maintenance	298,120.88	979.47	0.00	297,141.41	0.00
Pupil Transportation	253,594.22	71,016.09	182,578.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,662.75	0.00	558.75	1,104.00	1,104.00
Support Serv - Technology	32,218.72	0.00	0.00	32,218.72	32,218.72
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,114.25	0.00	26,114.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	56.11	0.00	0.00	56.11	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	132,581.47	64,271.19	68,310.28	0.00	0.00
Community Services	31,934.42	0.00	31,934.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	416,989.35	416,989.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,195,019.45	**571,607.74**	**2,224,291.82**	**399,119.89**	**101,922.37**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
17090 Pickford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,124,401.83	26,493.48	3,097,908.35	0.00	0.00
Support Serv - Pupil	122,533.20	0.00	122,533.20	0.00	0.00
Support Serv - Instructional	160,172.31	312.50	159,859.81	0.00	0.00
Support Serv - Board of Ed	22,648.81	0.00	22,648.81	0.00	0.00
Support Serv - Executive Adm	111,807.88	616.00	111,191.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	373,897.50	1,413.52	372,483.98	0.00	0.00
Support Serv - Business	48,401.56	19,074.56	0.00	29,327.00	29,327.00
Operations and Maintenance	789,829.26	381,432.00	7,832.31	400,564.95	0.00
Pupil Transportation	425,267.99	145,958.00	279,309.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,620.01	0.00	10,620.01	0.00	0.00
Support Serv - Technology	37,962.51	0.00	0.00	37,962.51	37,962.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	129,199.05	4,187.87	125,011.18	0.00	0.00
Community Services	1,803,452.17	0.00	1,803,452.17	0.00	0.00
Payments to Government Agencies	9,310.00	9,310.00	0.00	0.00	0.00
Facilities Acquisition	1,066.96	1,066.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	208,548.94	93,761.97	114,786.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	379,998.38	379,998.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,759,118.36	**1,063,625.24**	**6,227,638.66**	**467,854.46**	**67,289.51**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
17110 Rudyard Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,102,151.66	8,701.20	5,093,450.46	0.00	0.00
Support Serv - Pupil	152,974.64	0.00	152,974.64	0.00	0.00
Support Serv - Instructional	408,883.98	0.00	408,883.98	0.00	0.00
Support Serv - Board of Ed	78,881.36	0.00	78,881.36	0.00	0.00
Support Serv - Executive Adm	191,773.43	0.00	191,773.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	513,404.49	0.00	513,404.49	0.00	0.00
Support Serv - Business	358,563.00	43,317.56	1,400.00	313,845.44	313,845.44
Operations and Maintenance	737,132.33	17,278.33	0.00	719,854.00	0.00
Pupil Transportation	720,675.92	90,908.00	629,767.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	400.00	0.00	400.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,681.68	0.00	3,681.68	0.00	0.00
Support Serv - Other	192,026.56	0.00	192,026.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	270,420.02	270,420.02	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,895.98	0.00	5,895.98	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	423,556.26	197,368.55	226,187.71	0.00	0.00
Community Services	57,067.31	0.00	57,067.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	498,957.92	498,957.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	702,456.95	702,456.95	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,418,903.49	**1,829,408.53**	**7,555,795.52**	**1,033,699.44**	**313,845.44**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
17140 Brimley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,641,033.84	0.00	3,641,033.84	0.00	0.00
Support Serv - Pupil	158,744.86	0.00	158,744.86	0.00	0.00
Support Serv - Instructional	49,448.88	0.00	49,448.88	0.00	0.00
Support Serv - Board of Ed	29,724.43	0.00	29,724.43	0.00	0.00
Support Serv - Executive Adm	76,779.08	0.00	76,779.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	338,667.47	0.00	338,667.47	0.00	0.00
Support Serv - Business	158,073.87	1,720.00	745.61	155,608.26	155,608.26
Operations and Maintenance	463,764.23	0.00	0.00	463,764.23	0.00
Pupil Transportation	363,864.38	0.00	363,864.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	256.15	0.00	0.00	256.15	256.15
Support Serv - Technology	144,247.02	0.00	0.00	144,247.02	144,247.02
Support Serv - Pupil Accounting	10,764.00	0.00	10,764.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	98,950.00	3,858.37	95,091.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	242,626.49	107,479.50	135,146.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	659,402.23	659,402.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	147,308.00	147,308.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,583,654.93	**919,768.10**	**4,900,011.17**	**763,875.66**	**300,111.43**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
17160 Whitefish Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	625,128.67	0.00	625,128.67	0.00	0.00
Support Serv - Pupil	18,657.99	0.00	18,657.99	0.00	0.00
Support Serv - Instructional	40,217.04	0.00	40,217.04	0.00	0.00
Support Serv - Board of Ed	13,241.56	0.00	13,241.56	0.00	0.00
Support Serv - Executive Adm	200,671.73	0.00	200,671.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,830.80	0.00	12,830.80	0.00	0.00
Support Serv - Business	13,858.56	7,702.31	0.00	6,156.25	6,156.25
Operations and Maintenance	139,799.56	0.00	0.00	139,799.56	0.00
Pupil Transportation	64,533.79	0.00	64,533.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	16,996.57	5,232.14	0.00	11,764.43	11,764.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	22,370.38	1,613.32	20,757.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	78,793.94	32,622.19	46,171.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,247,100.59	**47,169.96**	**1,042,210.39**	**157,720.24**	**17,920.68**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
17901 Joseph K. Lumsden Bahweting Anishnabe Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,836,751.28	283,970.97	4,552,780.31	0.00	0.00
Support Serv - Pupil	249,137.99	0.00	249,137.99	0.00	0.00
Support Serv - Instructional	318,535.49	0.00	318,535.49	0.00	0.00
Support Serv - Board of Ed	175,461.29	0.00	175,461.29	0.00	0.00
Support Serv - Executive Adm	156,366.17	0.00	156,366.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	205,837.80	0.00	205,837.80	0.00	0.00
Support Serv - Business	461,198.64	1,438.20	0.00	459,760.44	459,760.44
Operations and Maintenance	931,787.52	87,612.00	13,032.00	831,143.52	0.00
Pupil Transportation	262,105.77	0.00	262,105.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,467.97	0.00	2,467.97	0.00	0.00
Support Serv - Technology	115,493.71	28,981.33	0.00	86,512.38	86,512.38
Support Serv - Pupil Accounting	7,430.47	0.00	7,430.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	44,108.79	0.00	44,108.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	310,176.52	184,649.29	125,527.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	81,481.84	81,481.84	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,158,341.25	**668,133.63**	**6,112,791.28**	**1,377,416.34**	**546,272.82**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
17902 Ojibwe Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	731,187.03	0.00	731,187.03	0.00	0.00
Support Serv - Pupil	62,968.04	0.00	62,968.04	0.00	0.00
Support Serv - Instructional	59,346.99	9,737.20	49,609.79	0.00	0.00
Support Serv - Board of Ed	25,233.97	0.00	25,233.97	0.00	0.00
Support Serv - Executive Adm	21,044.27	0.00	21,044.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	143,149.13	855.01	142,294.12	0.00	0.00
Support Serv - Business	51,059.12	4,865.02	400.00	45,794.10	45,794.10
Operations and Maintenance	124,235.68	163.24	0.00	124,072.44	0.00
Pupil Transportation	40,606.68	0.00	40,606.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,851.36	0.00	1,404.98	446.38	446.38
Support Serv - Technology	19,770.00	0.00	0.00	19,770.00	19,770.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,796.78	1,226.40	13,570.38	0.00	0.00
Community Services	1,268.02	0.00	1,268.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	64,330.49	38,292.30	26,038.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,520.20	0.00	1,520.20	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,362,367.76	**55,139.17**	**1,117,145.67**	**190,082.92**	**66,010.48**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
17903 DeTour Arts and Technology Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	467,028.71	51,336.19	415,692.52	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	50,985.49	49,851.51	1,133.98	0.00	0.00
Support Serv - Board of Ed	1,751.29	0.00	1,751.29	0.00	0.00
Support Serv - Executive Adm	10,661.03	0.00	10,661.03	0.00	0.00
Support Serv - Grant Writer	7,500.00	0.00	7,500.00	0.00	0.00
Support Serv - School Adm	48.12	0.00	48.12	0.00	0.00
Support Serv - Business	17,873.00	0.00	6,600.00	11,273.00	11,273.00
Operations and Maintenance	27,459.00	0.00	0.00	27,459.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	20,684.12	20,684.12	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	603,990.76	**121,871.82**	**443,386.94**	**38,732.00**	**11,273.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
18000 Clare-Gladwin Regional Education Service District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,273,043.92	2,284.44	2,270,759.48	0.00	0.00
Support Serv - Pupil	135,337.45	823.29	134,514.16	0.00	0.00
Support Serv - Instructional	1,136,865.25	5,156.33	1,131,708.92	0.00	0.00
Support Serv - Board of Ed	35,403.20	0.00	35,403.20	0.00	0.00
Support Serv - Executive Adm	230,324.12	1,386.00	228,938.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	290,297.52	2,119.74	1,775.00	286,402.78	286,402.78
Operations and Maintenance	134,256.40	0.00	1,500.00	132,756.40	0.00
Pupil Transportation	232,907.42	0.00	232,907.42	0.00	0.00
Support Serv - Planning & Research	95,174.39	0.00	95,174.39	0.00	0.00
Support Serv - Communication	4,088.23	0.00	4,088.23	0.00	0.00
Support Serv - Staff & Personnel	52,878.07	0.00	0.00	52,878.07	52,878.07
Support Serv - Technology	1,435,357.21	199,550.16	1,888.67	1,233,918.38	1,233,918.38
Support Serv - Pupil Accounting	96,122.21	2,210.23	93,911.98	0.00	0.00
Support Serv - Central - Other	277.66	0.00	277.66	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	75,441.73	0.00	75,441.73	0.00	0.00
Payments to Government Agencies	346,824.20	346,824.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,893,714.64	5,096.72	1,888,617.92	0.00	0.00
Support Serv - Pupil	3,830,134.30	10,879.92	3,819,254.38	0.00	0.00
Support Serv - Instructional	293,822.89	23,093.82	270,729.07	0.00	0.00
Support Serv - Board of Ed	6,111.00	0.00	6,111.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	161,732.33	583.87	161,148.46	0.00	0.00
Support Serv - Business	39,802.39	1,822.85	0.00	37,979.54	37,979.54
Operations and Maintenance	125,245.10	0.00	0.00	125,245.10	0.00
Pupil Transportation	784,467.01	0.00	784,467.01	0.00	0.00
Support Serv - Planning & Research	93,979.72	0.00	93,979.72	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,786.40	0.00	6,985.92	2,800.48	2,800.48
Support Serv - Technology	40,178.60	0.00	0.00	40,178.60	40,178.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,828.94	2,670.55	59,158.39	0.00	0.00
Community Services	48,446.72	0.00	48,446.72	0.00	0.00
Payments to Government Agencies	813,988.89	813,988.89	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	146,479.72	146,479.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	212,941.94	212,941.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,137,259.57	**1,777,912.67**	**11,447,187.55**	**1,912,159.35**	**1,654,157.85**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
18010 Clare Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,285,782.06	22,145.11	8,263,636.95	0.00	0.00
Support Serv - Pupil	400,882.80	0.00	400,882.80	0.00	0.00
Support Serv - Instructional	255,168.07	0.00	255,168.07	0.00	0.00
Support Serv - Board of Ed	55,785.78	0.00	55,785.78	0.00	0.00
Support Serv - Executive Adm	228,788.00	0.00	228,788.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	785,552.65	0.00	785,552.65	0.00	0.00
Support Serv - Business	282,426.21	34,021.77	0.00	248,404.44	248,404.44
Operations and Maintenance	1,557,110.65	3,431.46	49,207.00	1,504,472.19	0.00
Pupil Transportation	375,985.50	0.00	375,985.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	19,123.23	0.00	17,316.03	1,807.20	1,807.20
Support Serv - Technology	331,067.15	94,302.98	26,310.37	210,453.80	210,453.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,206.79	0.00	314,206.79	0.00	0.00
Community Services	23,325.43	0.00	23,325.43	0.00	0.00
Payments to Government Agencies	30,751.41	30,751.41	0.00	0.00	0.00
Facilities Acquisition	110,444.82	110,444.82	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	521,434.56	42,188.93	479,245.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	659,148.61	659,148.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,236,983.72	**996,435.09**	**11,275,411.00**	**1,965,137.63**	**460,665.44**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
18020 Farwell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,530,104.04	28,867.18	8,501,236.86	0.00	0.00
Support Serv - Pupil	338,607.11	0.00	338,607.11	0.00	0.00
Support Serv - Instructional	275,414.51	0.00	275,414.51	0.00	0.00
Support Serv - Board of Ed	49,431.12	0.00	49,431.12	0.00	0.00
Support Serv - Executive Adm	220,339.66	0.00	220,339.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	714,947.60	0.00	714,947.60	0.00	0.00
Support Serv - Business	313,281.25	59,254.34	0.00	254,026.91	254,026.91
Operations and Maintenance	929,319.22	1,010.45	32,003.70	896,305.07	0.00
Pupil Transportation	875,237.22	151,473.00	723,764.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	376,790.57	131,456.51	0.00	245,334.06	245,334.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	229,701.28	0.00	229,701.28	0.00	0.00
Community Services	19,645.54	0.00	19,645.54	0.00	0.00
Payments to Government Agencies	122,400.00	122,400.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	768,721.81	379,018.15	389,703.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,151,239.92	1,151,239.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	511,079.47	511,079.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,426,260.32	**2,535,799.02**	**11,494,795.26**	**1,395,666.04**	**499,360.97**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
18060 Harrison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,670,957.26	0.00	9,670,957.26	0.00	0.00
Support Serv - Pupil	478,165.86	0.00	478,165.86	0.00	0.00
Support Serv - Instructional	273,075.90	0.00	273,075.90	0.00	0.00
Support Serv - Board of Ed	41,031.76	0.00	41,031.76	0.00	0.00
Support Serv - Executive Adm	230,476.04	0.00	230,476.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	757,114.52	0.00	757,114.52	0.00	0.00
Support Serv - Business	259,929.78	80,001.14	0.00	179,928.64	179,928.64
Operations and Maintenance	1,071,345.20	0.00	365.43	1,070,979.77	0.00
Pupil Transportation	796,988.43	0.00	796,988.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,210.05	0.00	4,210.05	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	146,856.50	0.00	0.00	146,856.50	146,856.50
Support Serv - Pupil Accounting	17,943.00	0.00	17,943.00	0.00	0.00
Support Serv - Central - Other	7,160.67	0.00	7,160.67	0.00	0.00
Support Serv - Other	188,251.00	0.00	188,251.00	0.00	0.00
Community Services	43,601.38	0.00	43,601.38	0.00	0.00
Payments to Government Agencies	53,552.97	53,552.97	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,707.82	0.00	7,322.43	385.39	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	950,050.49	457,264.69	492,785.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,496,662.91	1,496,662.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,495,081.54	**2,087,481.71**	**13,009,449.53**	**1,398,150.30**	**326,785.14**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
19000 Clinton County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	634,423.40	0.00	634,423.40	0.00	0.00
Support Serv - Pupil	57,743.67	0.00	57,743.67	0.00	0.00
Support Serv - Instructional	1,055,947.51	0.00	1,055,947.51	0.00	0.00
Support Serv - Board of Ed	7,546.87	0.00	7,546.87	0.00	0.00
Support Serv - Executive Adm	218,273.45	0.00	218,273.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	122,092.94	3,264.47	0.00	118,828.47	118,828.47
Operations and Maintenance	21,304.73	724.60	0.00	20,580.13	0.00
Pupil Transportation	3,900.00	0.00	3,900.00	0.00	0.00
Support Serv - Planning & Research	4,933.55	0.00	4,933.55	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,017.55	0.00	2,563.87	6,453.68	6,453.68
Support Serv - Technology	208,521.01	0.00	2,785.53	205,735.48	205,735.48
Support Serv - Pupil Accounting	13,684.95	0.00	13,684.95	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	18,420.55	0.00	18,420.55	0.00	0.00
Community Services	19,005.52	0.00	19,005.52	0.00	0.00
Payments to Government Agencies	12,017.90	12,017.90	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,428,032.58	0.00	3,428,032.58	0.00	0.00
Support Serv - Pupil	3,862,499.88	0.00	3,862,499.88	0.00	0.00
Support Serv - Instructional	2,401,044.61	0.00	2,401,044.61	0.00	0.00
Support Serv - Board of Ed	48,652.96	0.00	48,652.96	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	256,385.36	0.00	256,385.36	0.00	0.00
Support Serv - Business	472,532.43	49,575.36	94,433.12	328,523.95	328,523.95
Operations and Maintenance	468,330.09	6,521.40	98,903.91	362,904.78	0.00
Pupil Transportation	1,092,409.49	0.00	1,092,409.49	0.00	0.00
Support Serv - Planning & Research	602,804.87	0.00	602,804.87	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	21,130.63	0.00	12,781.09	8,349.54	8,349.54
Support Serv - Technology	1,791,512.56	0.00	1,537,324.18	254,188.38	254,188.38
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	249,483.13	0.00	249,483.13	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	123,687.50	0.00	123,687.50	0.00	0.00
Payments to Government Agencies	3,660,569.12	3,660,569.12	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	437,920.10	437,920.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	45,709.69	45,709.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,369,538.60	**4,216,302.64**	**15,847,671.55**	**1,305,564.41**	**922,079.50**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
19010 DeWitt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,402,921.29	18,018.37	15,384,902.92	0.00	0.00
Support Serv - Pupil	911,060.44	0.00	911,060.44	0.00	0.00
Support Serv - Instructional	635,628.65	0.00	635,628.65	0.00	0.00
Support Serv - Board of Ed	51,310.74	0.00	51,310.74	0.00	0.00
Support Serv - Executive Adm	319,889.18	0.00	319,889.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,580,317.24	0.00	1,580,317.24	0.00	0.00
Support Serv - Business	416,496.53	19,545.56	0.00	396,950.97	396,950.97
Operations and Maintenance	2,129,739.32	0.00	0.00	2,129,739.32	0.00
Pupil Transportation	692,458.44	0.00	692,458.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	51,903.66	0.00	0.00	51,903.66	51,903.66
Support Serv - Technology	458,359.53	14,562.32	0.00	443,797.21	443,797.21
Support Serv - Pupil Accounting	3,559.00	0.00	3,559.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	550,900.29	0.00	550,900.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,964.77	0.00	0.00	2,964.77	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	853,564.86	346,587.75	506,977.11	0.00	0.00
Community Services	521,253.66	6,482.60	514,771.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,113,815.14	7,113,815.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,980,004.99	3,980,004.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,676,147.73	**11,499,016.73**	**21,151,775.07**	**3,025,355.93**	**892,651.84**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
19070 Fowler Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,926,905.50	40,353.55	2,886,551.95	0.00	0.00
Support Serv - Pupil	41,948.61	0.00	41,948.61	0.00	0.00
Support Serv - Instructional	93,282.59	6,000.00	87,282.59	0.00	0.00
Support Serv - Board of Ed	35,971.49	0.00	35,971.49	0.00	0.00
Support Serv - Executive Adm	190,931.40	0.00	190,931.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	297,675.70	573.62	297,102.08	0.00	0.00
Support Serv - Business	40,203.95	12,209.95	0.00	27,994.00	27,994.00
Operations and Maintenance	330,666.90	19.70	0.00	330,647.20	0.00
Pupil Transportation	147,249.38	0.00	147,249.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	21,420.00	0.00	21,420.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	177,276.34	16,810.98	160,465.36	0.00	0.00
Community Services	19,601.30	0.00	19,601.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	147,325.30	83,989.97	63,335.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	198,090.08	198,090.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,845.12	25,845.12	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,694,393.66	**383,892.97**	**3,951,859.49**	**358,641.20**	**27,994.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
19100 Bath Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,910,684.91	16,669.46	4,894,015.45	0.00	0.00
Support Serv - Pupil	153,766.06	0.00	153,766.06	0.00	0.00
Support Serv - Instructional	257,425.20	0.00	257,425.20	0.00	0.00
Support Serv - Board of Ed	37,683.49	0.00	37,683.49	0.00	0.00
Support Serv - Executive Adm	262,785.85	0.00	262,785.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	416,290.29	0.00	416,290.29	0.00	0.00
Support Serv - Business	339,736.41	237,033.67	0.00	102,702.74	102,702.74
Operations and Maintenance	867,284.30	12,072.00	8,877.00	846,335.30	0.00
Pupil Transportation	276,029.68	0.00	276,029.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,390.26	0.00	723.26	667.00	667.00
Support Serv - Technology	164,571.34	25,611.91	0.00	138,959.43	138,959.43
Support Serv - Pupil Accounting	26,975.38	0.00	26,975.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	248,965.31	1,716.42	247,248.89	0.00	0.00
Community Services	92,598.89	3,014.27	89,584.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	351,051.90	173,975.19	177,076.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,031,617.83	2,031,617.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	161,076.78	161,076.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,599,933.88	**2,662,787.53**	**6,848,481.88**	**1,088,664.47**	**242,329.17**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
19120 Ovid-Elsie Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,143,477.38	8,192.76	9,135,284.62	0.00	0.00
Support Serv - Pupil	232,209.20	0.00	232,209.20	0.00	0.00
Support Serv - Instructional	934,193.64	200,906.76	733,286.88	0.00	0.00
Support Serv - Board of Ed	56,128.68	0.00	56,128.68	0.00	0.00
Support Serv - Executive Adm	264,332.60	0.00	264,332.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	911,003.73	0.00	911,003.73	0.00	0.00
Support Serv - Business	410,442.12	0.00	0.00	410,442.12	410,442.12
Operations and Maintenance	1,577,082.88	0.00	0.00	1,577,082.88	0.00
Pupil Transportation	974,123.57	80,000.00	894,123.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	2,152.00	0.00	2,152.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	232,030.62	0.00	232,030.62	0.00	0.00
Community Services	150,363.49	0.00	150,363.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	711,554.66	389,069.88	322,484.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,320,301.51	2,320,301.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,919,396.08	**2,998,470.91**	**12,933,400.17**	**1,987,525.00**	**410,442.12**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
19125 Pewamo-Westphalia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,407,646.53	0.00	3,407,646.53	0.00	0.00
Support Serv - Pupil	92,519.97	0.00	92,519.97	0.00	0.00
Support Serv - Instructional	155,866.80	0.00	155,866.80	0.00	0.00
Support Serv - Board of Ed	32,611.76	0.00	32,611.76	0.00	0.00
Support Serv - Executive Adm	152,630.14	9,180.00	143,450.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	317,171.42	0.00	317,171.42	0.00	0.00
Support Serv - Business	112,616.07	6,724.47	0.00	105,891.60	105,891.60
Operations and Maintenance	610,534.52	0.00	0.00	610,534.52	0.00
Pupil Transportation	465,265.17	73,750.00	391,515.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,053.95	0.00	0.00	1,053.95	1,053.95
Support Serv - Technology	97,613.44	0.00	0.00	97,613.44	97,613.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	202,095.22	0.00	202,095.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	286,064.59	130,850.69	155,213.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	964,184.65	964,184.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	47,700.00	47,700.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,945,574.23	**1,232,389.81**	**4,898,090.91**	**815,093.51**	**204,558.99**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
19140 St. Johns Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,353,982.13	1,598.00	16,352,384.13	0.00	0.00
Support Serv - Pupil	807,698.16	0.00	807,698.16	0.00	0.00
Support Serv - Instructional	429,819.00	0.00	429,819.00	0.00	0.00
Support Serv - Board of Ed	170,106.79	0.00	170,106.79	0.00	0.00
Support Serv - Executive Adm	480,134.34	0.00	480,134.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,609,171.77	0.00	1,609,171.77	0.00	0.00
Support Serv - Business	388,361.54	0.00	0.00	388,361.54	388,361.54
Operations and Maintenance	2,967,876.73	3,986.70	0.00	2,963,890.03	0.00
Pupil Transportation	1,284,879.31	0.00	1,284,879.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,643.16	0.00	3,807.84	11,835.32	11,835.32
Support Serv - Technology	469,940.06	0.00	17,266.49	452,673.57	452,673.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	473,347.66	0.00	473,347.66	0.00	0.00
Community Services	586,507.24	0.00	586,507.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,093,863.73	533,061.40	560,802.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,903,937.20	6,903,937.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,187,165.37	5,187,165.37	0.00	0.00	0.00
Trust Funds					
All Costs *	10,770.05	0.00	10,770.05	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,233,204.24	**12,629,748.67**	**22,786,695.11**	**3,816,760.46**	**852,870.43**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
20015 Crawford AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,719,694.02	34,440.56	9,685,253.46	0.00	0.00
Support Serv - Pupil	831,803.14	358.97	831,444.17	0.00	0.00
Support Serv - Instructional	320,434.34	616.58	319,817.76	0.00	0.00
Support Serv - Board of Ed	43,386.37	0.00	43,386.37	0.00	0.00
Support Serv - Executive Adm	169,493.63	4,317.26	165,176.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	948,396.63	1,319.84	947,076.79	0.00	0.00
Support Serv - Business	228,680.51	0.00	19,151.74	209,528.77	209,528.77
Operations and Maintenance	1,524,872.74	79,412.23	38,984.52	1,406,475.99	0.00
Pupil Transportation	647,218.68	3,828.13	643,390.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,715.89	0.00	0.00	9,715.89	9,715.89
Support Serv - Technology	681,980.45	307,188.46	36,339.98	338,452.01	338,452.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	334,002.69	0.00	334,002.69	0.00	0.00
Community Services	13,486.79	0.00	13,486.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	788,042.14	313,225.05	474,817.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,221,955.27	2,221,955.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	300.00	0.00	300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,483,463.29	**2,966,662.35**	**13,552,628.28**	**1,964,172.66**	**557,696.67**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
21000 Delta-Schoolcraft ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,313.85	0.00	44,313.85	0.00	0.00
Support Serv - Pupil	63,976.85	0.00	63,976.85	0.00	0.00
Support Serv - Instructional	407,879.43	0.00	407,879.43	0.00	0.00
Support Serv - Board of Ed	16,186.35	0.00	16,186.35	0.00	0.00
Support Serv - Executive Adm	261,002.02	0.00	261,002.02	0.00	0.00
Support Serv - Grant Writer	6,149.33	0.00	6,149.33	0.00	0.00
Support Serv - School Adm	49,032.27	0.00	49,032.27	0.00	0.00
Support Serv - Business	152,729.84	74.75	0.00	152,655.09	152,655.09
Operations and Maintenance	115,661.78	0.00	48,499.91	67,161.87	0.00
Pupil Transportation	1,099.00	0.00	1,099.00	0.00	0.00
Support Serv - Planning & Research	46,499.52	0.00	46,499.52	0.00	0.00
Support Serv - Communication	8,640.14	0.00	8,640.14	0.00	0.00
Support Serv - Staff & Personnel	1,900.00	0.00	0.00	1,900.00	1,900.00
Support Serv - Technology	263,583.71	0.00	1,498.99	262,084.72	262,084.72
Support Serv - Pupil Accounting	2,604.41	0.00	2,604.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,175.00	0.00	2,175.00	0.00	0.00
Community Services	53,526.82	0.00	53,526.82	0.00	0.00
Payments to Government Agencies	245,392.00	245,392.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,171,519.30	405,690.25	2,765,829.05	0.00	0.00
Support Serv - Pupil	2,468,360.82	0.00	2,468,360.82	0.00	0.00
Support Serv - Instructional	1,328,178.12	0.00	1,328,178.12	0.00	0.00
Support Serv - Board of Ed	9,367.00	0.00	9,367.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	170,847.65	0.00	170,847.65	0.00	0.00
Support Serv - Business	81,083.65	1,250.53	0.00	79,833.12	79,833.12
Operations and Maintenance	395,443.46	0.00	120.00	395,323.46	0.00
Pupil Transportation	501,867.27	0.00	501,867.27	0.00	0.00
Support Serv - Planning & Research	63,840.35	0.00	63,840.35	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	436.67	0.00	193.17	243.50	243.50
Support Serv - Technology	169,241.25	0.00	0.00	169,241.25	169,241.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,132.66	0.00	5,132.66	0.00	0.00
Community Services	13,361.28	0.00	13,361.28	0.00	0.00
Payments to Government Agencies	492,129.91	492,129.91	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	26,388.32	26,388.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,066.70	8,066.70	0.00	0.00	0.00
Trust Funds					
All Costs *	500.00	0.00	500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,648,116.73	**1,178,992.46**	**8,340,681.26**	**1,128,443.01**	**665,957.68**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
21010 Escanaba Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,299,779.47	0.00	14,299,779.47	0.00	0.00
Support Serv - Pupil	1,654,147.18	0.00	1,654,147.18	0.00	0.00
Support Serv - Instructional	676,688.26	83,693.57	592,994.69	0.00	0.00
Support Serv - Board of Ed	96,526.37	0.00	96,526.37	0.00	0.00
Support Serv - Executive Adm	267,196.08	1,000.00	266,196.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,140,016.74	1,343.00	1,138,673.74	0.00	0.00
Support Serv - Business	652,978.68	271,666.49	0.00	381,312.19	381,312.19
Operations and Maintenance	1,791,561.99	0.00	0.00	1,791,561.99	0.00
Pupil Transportation	1,397,799.19	166,289.15	1,231,510.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,135.53	0.00	0.00	11,135.53	11,135.53
Support Serv - Technology	101,188.27	0.00	0.00	101,188.27	101,188.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	479,664.25	2,979.43	476,684.82	0.00	0.00
Community Services	89,630.72	0.00	89,630.72	0.00	0.00
Payments to Government Agencies	42,901.00	42,901.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,023,658.33	534,410.78	489,247.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,809,869.44	2,809,869.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,186,817.31	7,186,817.31	0.00	0.00	0.00
Trust Funds					
All Costs *	247,688.31	0.00	247,688.31	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,969,247.12	**11,100,970.17**	**20,583,078.97**	**2,285,197.98**	**493,635.99**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
21025 Gladstone Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,643,819.68	0.00	7,643,819.68	0.00	0.00
Support Serv - Pupil	478,769.78	0.00	478,769.78	0.00	0.00
Support Serv - Instructional	228,641.11	0.00	228,641.11	0.00	0.00
Support Serv - Board of Ed	60,425.75	0.00	60,425.75	0.00	0.00
Support Serv - Executive Adm	218,755.70	0.00	218,755.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	980,444.05	0.00	980,444.05	0.00	0.00
Support Serv - Business	222,763.97	20,067.80	0.00	202,696.17	202,696.17
Operations and Maintenance	1,096,435.50	0.00	0.00	1,096,435.50	0.00
Pupil Transportation	573,189.59	0.00	573,189.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	125,699.97	0.00	395.00	125,304.97	125,304.97
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	322,749.61	0.00	322,749.61	0.00	0.00
Community Services	1,078.75	0.00	1,078.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	555,298.03	238,920.76	316,377.27	0.00	0.00
Community Services	116,654.10	0.00	116,654.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,628,169.66	1,628,169.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	322,779.49	322,779.49	0.00	0.00	0.00
Trust Funds					
All Costs *	14,777.43	0.00	14,777.43	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,590,452.17	**2,209,937.71**	**10,956,077.82**	**1,424,436.64**	**328,001.14**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
21060 Rapid River Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,900,345.63	0.00	1,900,345.63	0.00	0.00
Support Serv - Pupil	57,312.55	0.00	57,312.55	0.00	0.00
Support Serv - Instructional	97,525.48	0.00	97,525.48	0.00	0.00
Support Serv - Board of Ed	15,921.27	0.00	15,921.27	0.00	0.00
Support Serv - Executive Adm	51,496.08	0.00	51,496.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	179,414.78	0.00	179,414.78	0.00	0.00
Support Serv - Business	182,204.28	11,268.67	0.00	170,935.61	170,935.61
Operations and Maintenance	356,563.56	571.60	100.00	355,891.96	0.00
Pupil Transportation	241,992.40	19,573.28	222,419.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,595.42	0.00	8,595.42	0.00	0.00
Support Serv - Technology	63,203.49	0.00	0.00	63,203.49	63,203.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	36,514.56	0.00	36,514.56	0.00	0.00
Support Serv - Other	111,606.66	0.00	111,606.66	0.00	0.00
Community Services	146.62	0.00	146.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	260.91	0.00	260.91	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,479.30	0.00	2,323.11	156.19	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,481.64	88,574.09	92,907.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	735,340.06	735,340.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	31,456.71	31,456.71	0.00	0.00	0.00
Trust Funds					
All Costs *	4,150.00	0.00	4,150.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,258,011.40	**886,784.41**	**2,781,039.74**	**590,187.25**	**234,139.10**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
21065 Big Bay De Noc School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,327,627.87	0.00	1,327,627.87	0.00	0.00
Support Serv - Pupil	12,855.00	0.00	12,855.00	0.00	0.00
Support Serv - Instructional	20,544.73	0.00	20,544.73	0.00	0.00
Support Serv - Board of Ed	36,874.34	0.00	36,874.34	0.00	0.00
Support Serv - Executive Adm	108,320.41	0.00	108,320.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	158,536.69	2,974.02	155,562.67	0.00	0.00
Support Serv - Business	59,899.67	9,951.13	0.00	49,948.54	49,948.54
Operations and Maintenance	243,318.86	0.00	0.00	243,318.86	0.00
Pupil Transportation	226,661.33	0.00	226,661.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,921.74	0.00	7,921.74	0.00	0.00
Support Serv - Staff & Personnel	7,328.07	0.00	7,328.07	0.00	0.00
Support Serv - Technology	58,853.98	0.00	0.00	58,853.98	58,853.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,477.66	0.00	61,477.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	140,820.42	53,898.99	86,921.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	458,381.56	458,381.56	0.00	0.00	0.00
Trust Funds					
All Costs *	21,513.25	0.00	21,513.25	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,950,935.58	**525,205.70**	**2,073,608.50**	**352,121.38**	**108,802.52**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
21090 Bark River-Harris School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,546,951.41	0.00	3,546,951.41	0.00	0.00
Support Serv - Pupil	186,284.19	0.00	186,284.19	0.00	0.00
Support Serv - Instructional	12,353.70	0.00	12,353.70	0.00	0.00
Support Serv - Board of Ed	48,928.41	0.00	48,928.41	0.00	0.00
Support Serv - Executive Adm	144,255.38	0.00	144,255.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	288,341.99	0.00	288,341.99	0.00	0.00
Support Serv - Business	107,113.71	0.00	0.00	107,113.71	107,113.71
Operations and Maintenance	363,880.37	0.00	0.00	363,880.37	0.00
Pupil Transportation	311,657.26	0.00	311,657.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,506.17	0.00	0.00	6,506.17	6,506.17
Support Serv - Technology	46,579.14	0.00	0.00	46,579.14	46,579.14
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	123,558.70	0.00	123,558.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	259,634.33	259,634.33	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,725.88	113,570.72	161,155.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	13,369.16	13,369.16	0.00	0.00	0.00
Debt Service Funds					
All Costs **	205,970.73	205,970.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,940,110.53	**592,544.94**	**4,823,486.20**	**524,079.39**	**160,199.02**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
21135 Mid Peninsula School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,159,379.26	0.00	1,159,379.26	0.00	0.00
Support Serv - Pupil	995.83	0.00	995.83	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	17,132.20	0.00	17,132.20	0.00	0.00
Support Serv - Executive Adm	92,279.00	21.00	92,258.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	89,221.83	0.00	89,221.83	0.00	0.00
Support Serv - Business	96,624.17	17,439.27	0.00	79,184.90	79,184.90
Operations and Maintenance	187,519.26	0.00	0.00	187,519.26	0.00
Pupil Transportation	161,353.32	0.00	161,353.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,616.74	45,532.39	135,084.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	716,170.00	716,170.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	135,387.60	135,387.60	0.00	0.00	0.00
Trust Funds					
All Costs *	14,540.00	0.00	14,540.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,851,219.21	**914,550.26**	**1,669,964.79**	**266,704.16**	**79,184.90**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
22000 Dickinson-Iron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	231,784.83	1,132.74	230,652.09	0.00	0.00
Support Serv - Pupil	77,233.34	413.66	76,819.68	0.00	0.00
Support Serv - Instructional	717,437.89	17,480.10	699,957.79	0.00	0.00
Support Serv - Board of Ed	16,889.95	0.00	16,889.95	0.00	0.00
Support Serv - Executive Adm	251,805.93	692.50	251,113.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	307,542.45	3,076.87	0.00	304,465.58	304,465.58
Operations and Maintenance	36,055.07	13,603.65	0.00	22,451.42	0.00
Pupil Transportation	1,292.58	0.00	1,292.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	232,775.28	86,268.87	0.00	146,506.41	146,506.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,934.74	0.00	3,934.74	0.00	0.00
Support Serv - Other	15,371.80	0.00	15,371.80	0.00	0.00
Community Services	137,620.45	3,054.16	134,566.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,430,511.05	53,111.66	3,377,399.39	0.00	0.00
Support Serv - Pupil	1,768,741.06	309.72	1,768,431.34	0.00	0.00
Support Serv - Instructional	722,630.52	3,079.10	719,551.42	0.00	0.00
Support Serv - Board of Ed	25,479.37	0.00	25,479.37	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	216,147.04	5,818.50	210,328.54	0.00	0.00
Support Serv - Business	24,182.35	16,622.98	0.00	7,559.37	7,559.37
Operations and Maintenance	349,880.47	35,540.30	27,292.00	287,048.17	0.00
Pupil Transportation	671,226.04	19,913.27	651,312.77	0.00	0.00
Support Serv - Planning & Research	45,000.00	0.00	45,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	437,400.83	5,335.10	0.00	432,065.73	432,065.73
Support Serv - Technology	76,989.04	8,731.23	0.00	68,257.81	68,257.81
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	13,397.67	0.00	13,397.67	0.00	0.00
Support Serv - Other	94,537.31	42,160.93	52,376.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,064,508.19	1,064,508.19	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	31,125.96	31,125.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,081.45	26,081.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	55,317.24	55,317.24	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,082,899.90	**1,493,378.18**	**8,321,167.23**	**1,268,354.49**	**958,854.90**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
22010 Iron Mountain Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,130,863.59	28,769.01	6,102,094.58	0.00	0.00
Support Serv - Pupil	450,928.61	0.00	450,928.61	0.00	0.00
Support Serv - Instructional	22,525.71	0.00	22,525.71	0.00	0.00
Support Serv - Board of Ed	46,991.19	0.00	46,991.19	0.00	0.00
Support Serv - Executive Adm	228,228.21	844.37	227,383.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	392,011.77	0.00	392,011.77	0.00	0.00
Support Serv - Business	166,035.37	21,829.09	0.00	144,206.28	144,206.28
Operations and Maintenance	1,074,807.30	430.56	0.00	1,074,376.74	0.00
Pupil Transportation	110,385.25	0.00	110,385.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,071.84	0.00	5,071.84	0.00	0.00
Support Serv - Staff & Personnel	6,252.36	0.00	0.00	6,252.36	6,252.36
Support Serv - Technology	259,816.71	59,128.11	0.00	200,688.60	200,688.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	7,751.41	0.00	7,751.41	0.00	0.00
Support Serv - Other	355,555.29	26,236.83	329,318.46	0.00	0.00
Community Services	40,794.60	0.00	40,794.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,390.56	7,390.56	0.00	0.00	0.00
Special Revenue Funds					
Instructional	498,449.73	2,270.12	496,179.61	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	48,828.43	0.00	48,828.43	0.00	0.00
Support Serv - Board of Ed	6,652.50	0.00	6,652.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	146,935.10	0.00	146,935.10	0.00	0.00
Support Serv - Business	92,103.70	0.00	54,568.99	37,534.71	37,534.71
Operations and Maintenance	78,024.07	0.00	0.00	78,024.07	0.00
Pupil Transportation	2,681.57	0.00	2,681.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,932.98	0.00	6,932.98	0.00	0.00
Support Serv - Staff & Personnel	59.25	0.00	0.00	59.25	59.25
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,705.76	0.00	2,705.76	0.00	0.00
Support Serv - Other	16,936.61	11,059.12	5,877.49	0.00	0.00
Community Services	537,704.05	1,482.31	536,221.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	797,823.77	797,823.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	46,898.77	46,898.77	0.00	0.00	0.00
Trust Funds					
All Costs *	345.00	0.00	345.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,588,491.06	**1,004,162.62**	**9,043,186.43**	**1,541,142.01**	**388,741.20**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
22025 Norway-Vulcan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,369,567.01	17,459.77	4,352,107.24	0.00	0.00
Support Serv - Pupil	221,466.44	888.08	220,578.36	0.00	0.00
Support Serv - Instructional	141,597.69	10,320.50	131,277.19	0.00	0.00
Support Serv - Board of Ed	35,496.11	0.00	35,496.11	0.00	0.00
Support Serv - Executive Adm	158,629.27	0.00	158,629.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	395,333.79	1,170.61	394,163.18	0.00	0.00
Support Serv - Business	165,915.84	11,862.36	0.00	154,053.48	154,053.48
Operations and Maintenance	564,365.48	5,488.89	0.00	558,876.59	0.00
Pupil Transportation	222,278.96	0.00	222,278.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,959.18	0.00	5,959.18	0.00	0.00
Support Serv - Staff & Personnel	2,134.61	0.00	0.00	2,134.61	2,134.61
Support Serv - Technology	51,743.55	0.00	0.00	51,743.55	51,743.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	159,539.40	5,461.50	154,077.90	0.00	0.00
Community Services	88,937.78	2,752.47	86,185.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	5,000.00	0.00	5,000.00	0.00	0.00
Operations and Maintenance	4,500.00	0.00	4,500.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	143.19	0.00	0.00	143.19	143.19
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	330,967.54	190,759.46	140,208.08	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,138,543.53	1,138,543.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	278,428.49	278,428.49	0.00	0.00	0.00
Trust Funds					
All Costs *	38,913.00	0.00	38,913.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,379,460.86	**1,663,135.66**	**5,949,373.78**	**766,951.42**	**208,074.83**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
22030 Breitung Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,555,608.63	584.43	8,555,024.20	0.00	0.00
Support Serv - Pupil	513,732.73	0.00	513,732.73	0.00	0.00
Support Serv - Instructional	204,032.09	3,930.00	200,102.09	0.00	0.00
Support Serv - Board of Ed	35,323.33	0.00	35,323.33	0.00	0.00
Support Serv - Executive Adm	235,681.87	0.00	235,681.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	734,922.63	84.98	734,837.65	0.00	0.00
Support Serv - Business	489,246.88	82,682.67	0.00	406,564.21	406,564.21
Operations and Maintenance	1,171,429.12	0.00	0.00	1,171,429.12	0.00
Pupil Transportation	408,320.38	0.00	408,320.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	208,949.63	2,500.00	0.00	206,449.63	206,449.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,739.00	0.00	1,739.00	0.00	0.00
Support Serv - Other	551,515.66	4,217.00	547,298.66	0.00	0.00
Community Services	216,939.25	3,750.59	213,188.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	772,989.93	346,998.00	425,991.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,216,671.09	2,216,671.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	127,183.07	127,183.07	0.00	0.00	0.00
Trust Funds					
All Costs *	96,739.00	0.00	96,739.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,541,024.29	**2,788,601.83**	**11,967,979.50**	**1,784,442.96**	**613,013.84**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
22045 North Dickinson County Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,667,882.25	360.28	1,667,521.97	0.00	0.00
Support Serv - Pupil	86,397.29	0.00	86,397.29	0.00	0.00
Support Serv - Instructional	26,483.26	0.00	26,483.26	0.00	0.00
Support Serv - Board of Ed	37,010.09	0.00	37,010.09	0.00	0.00
Support Serv - Executive Adm	100,045.65	0.00	100,045.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	125,341.99	0.00	125,341.99	0.00	0.00
Support Serv - Business	109,427.81	5,803.49	0.00	103,624.32	103,624.32
Operations and Maintenance	366,202.51	16,021.03	0.00	350,181.48	0.00
Pupil Transportation	194,107.04	0.00	194,107.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	23,198.69	0.00	0.00	23,198.69	23,198.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,683.42	0.00	32,683.42	0.00	0.00
Support Serv - Other	47,713.27	0.00	47,713.27	0.00	0.00
Community Services	46.00	0.00	46.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	251,854.26	64,894.42	186,959.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	213,813.47	213,813.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	360,920.92	360,920.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,643,127.92	**661,813.61**	**2,504,309.82**	**477,004.49**	**126,823.01**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
23000 Eaton ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,473,429.33	0.00	1,473,429.33	0.00	0.00
Support Serv - Pupil	207,566.64	0.00	207,566.64	0.00	0.00
Support Serv - Instructional	1,365,713.90	61,651.84	1,304,062.06	0.00	0.00
Support Serv - Board of Ed	33,487.97	0.00	33,487.97	0.00	0.00
Support Serv - Executive Adm	247,722.60	314.95	247,407.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	95,029.58	0.00	95,029.58	0.00	0.00
Support Serv - Business	75,317.66	2,482.89	0.00	72,834.77	72,834.77
Operations and Maintenance	49,043.18	0.00	0.00	49,043.18	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	27,075.89	0.00	27,075.89	0.00	0.00
Support Serv - Communication	10,456.48	0.00	10,456.48	0.00	0.00
Support Serv - Staff & Personnel	44,908.29	269.82	0.00	44,638.47	44,638.47
Support Serv - Technology	530,271.24	6,009.35	19,153.88	505,108.01	505,108.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	549,587.20	0.00	549,587.20	0.00	0.00
Payments to Government Agencies	32,328.00	32,328.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,529,176.20	10,697.30	4,518,478.90	0.00	0.00
Support Serv - Pupil	7,594,983.28	42,477.78	7,552,505.50	0.00	0.00
Support Serv - Instructional	1,025,642.72	11,408.98	1,014,233.74	0.00	0.00
Support Serv - Board of Ed	21,189.19	0.00	21,189.19	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	404,310.89	0.00	404,310.89	0.00	0.00
Support Serv - Business	523,813.89	42,890.11	0.00	480,923.78	480,923.78
Operations and Maintenance	414,380.21	0.00	0.00	414,380.21	0.00
Pupil Transportation	2,982,952.34	0.00	2,982,952.34	0.00	0.00
Support Serv - Planning & Research	180,875.71	0.00	180,875.71	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	159,631.11	1,721.43	0.00	157,909.68	157,909.68
Support Serv - Technology	773,251.06	11,382.30	398,593.00	363,275.76	363,275.76
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,762.62	0.00	1,762.62	0.00	0.00
Community Services	1,269,911.60	0.00	1,269,911.60	0.00	0.00
Payments to Government Agencies	6,125,267.97	6,125,267.97	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	260,039.81	260,039.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	301,352.40	301,352.40	0.00	0.00	0.00
Trust Funds					
All Costs *	11,297.44	0.00	11,297.44	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,321,776.40	**6,910,294.93**	**22,323,367.61**	**2,088,113.86**	**1,624,690.47**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
23010 Bellevue Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,419,364.22	0.00	3,419,364.22	0.00	0.00
Support Serv - Pupil	126,488.81	0.00	126,488.81	0.00	0.00
Support Serv - Instructional	166,892.01	0.00	166,892.01	0.00	0.00
Support Serv - Board of Ed	30,134.93	0.00	30,134.93	0.00	0.00
Support Serv - Executive Adm	208,269.49	0.00	208,269.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	358,562.82	0.00	358,562.82	0.00	0.00
Support Serv - Business	257,681.89	63,039.37	10,250.00	184,392.52	184,392.52
Operations and Maintenance	878,803.66	0.00	0.00	878,803.66	0.00
Pupil Transportation	272,559.33	0.00	272,559.33	0.00	0.00
Support Serv - Planning & Research	3,594.00	0.00	3,594.00	0.00	0.00
Support Serv - Communication	11,638.34	0.00	11,638.34	0.00	0.00
Support Serv - Staff & Personnel	14,177.27	0.00	2,202.86	11,974.41	11,974.41
Support Serv - Technology	50,662.61	0.00	0.00	50,662.61	50,662.61
Support Serv - Pupil Accounting	1,581.03	0.00	1,581.03	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	186,244.66	0.00	186,244.66	0.00	0.00
Community Services	143,745.84	0.00	143,745.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	265,630.92	112,227.37	153,403.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,497,064.25	1,497,064.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	385,054.23	385,054.23	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,278,150.31	**2,057,385.22**	**5,094,931.89**	**1,125,833.20**	**247,029.54**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
23030 Charlotte Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,900,265.91	0.00	15,900,265.91	0.00	0.00
Support Serv - Pupil	760,092.63	0.00	760,092.63	0.00	0.00
Support Serv - Instructional	1,270,615.22	0.00	1,270,615.22	0.00	0.00
Support Serv - Board of Ed	125,596.18	0.00	125,596.18	0.00	0.00
Support Serv - Executive Adm	229,472.36	0.00	229,472.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,370,608.63	0.00	1,370,608.63	0.00	0.00
Support Serv - Business	387,198.14	11,966.67	0.00	375,231.47	375,231.47
Operations and Maintenance	2,407,711.01	0.00	0.00	2,407,711.01	0.00
Pupil Transportation	1,290,002.68	5,000.00	1,285,002.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,289.20	0.00	41,289.20	0.00	0.00
Support Serv - Staff & Personnel	107,894.51	0.00	63,994.03	43,900.48	43,900.48
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	463,684.92	0.00	463,684.92	0.00	0.00
Community Services	486,490.05	0.00	486,490.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,137,987.68	560,168.19	577,819.49	0.00	0.00
Community Services	1,054,571.78	0.00	1,054,571.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,655,479.62	4,655,479.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	808,277.14	808,277.14	0.00	0.00	0.00
Trust Funds					
All Costs *	16,287.61	0.00	16,287.61	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,513,525.27	**6,040,891.62**	**23,645,790.69**	**2,826,842.96**	**419,131.95**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
23050 Eaton Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,617,646.69	1,500.00	15,616,146.69	0.00	0.00
Support Serv - Pupil	621,402.82	0.00	621,402.82	0.00	0.00
Support Serv - Instructional	571,480.12	0.00	571,480.12	0.00	0.00
Support Serv - Board of Ed	104,967.75	0.00	104,967.75	0.00	0.00
Support Serv - Executive Adm	307,904.71	0.00	307,904.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,161,669.85	886.10	1,160,783.75	0.00	0.00
Support Serv - Business	366,745.36	69,007.47	0.00	297,737.89	297,737.89
Operations and Maintenance	1,922,060.12	6,608.48	0.00	1,915,451.64	0.00
Pupil Transportation	1,326,348.15	0.00	1,326,348.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,828.25	0.00	12,828.25	0.00	0.00
Support Serv - Staff & Personnel	23,781.09	0.00	14,462.84	9,318.25	9,318.25
Support Serv - Technology	380,074.03	0.00	0.00	380,074.03	380,074.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	14,700.15	0.00	14,700.15	0.00	0.00
Support Serv - Other	392,442.59	0.00	392,442.59	0.00	0.00
Community Services	620,415.33	9,458.66	610,956.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,000.24	0.00	11,760.24	240.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	931,292.38	434,360.93	496,931.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,028,242.58	4,028,242.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,416,002.21	**4,550,064.22**	**21,263,116.18**	**2,602,821.81**	**687,130.17**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
23060 Grand Ledge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,134,056.57	109,116.78	27,024,939.79	0.00	0.00
Support Serv - Pupil	1,125,885.34	0.00	1,125,885.34	0.00	0.00
Support Serv - Instructional	1,636,254.50	152,805.47	1,483,449.03	0.00	0.00
Support Serv - Board of Ed	184,936.72	0.00	184,936.72	0.00	0.00
Support Serv - Executive Adm	278,017.36	0.00	278,017.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,258,305.02	0.00	2,258,305.02	0.00	0.00
Support Serv - Business	576,453.41	149,529.31	37,273.30	389,650.80	389,650.80
Operations and Maintenance	4,140,661.54	37,912.82	2,217.62	4,100,531.10	0.00
Pupil Transportation	3,304,562.08	274,620.50	3,029,941.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	264,080.94	4,829.00	89,295.87	169,956.07	169,956.07
Support Serv - Technology	669,211.96	0.00	0.00	669,211.96	669,211.96
Support Serv - Pupil Accounting	76,951.48	0.00	76,951.48	0.00	0.00
Support Serv - Central - Other	30,165.59	0.00	30,165.59	0.00	0.00
Support Serv - Other	730,646.40	36,025.14	694,621.26	0.00	0.00
Community Services	25,135.37	0.00	25,135.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	250.00	0.00	250.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	13,278.33	0.00	13,278.33	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,428,845.60	687,981.68	740,863.92	0.00	0.00
Community Services	378,965.45	0.00	378,965.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,620,410.32	7,620,410.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,834,890.09	7,834,890.09	0.00	0.00	0.00
Trust Funds					
All Costs *	2,571.62	0.00	2,571.62	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,714,535.69	**16,908,121.11**	**37,477,064.65**	**5,329,349.93**	**1,228,818.83**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
23065 Maple Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,022,308.05	0.00	8,022,308.05	0.00	0.00
Support Serv - Pupil	283,904.77	0.00	283,904.77	0.00	0.00
Support Serv - Instructional	377,095.49	0.00	377,095.49	0.00	0.00
Support Serv - Board of Ed	50,810.86	0.00	50,810.86	0.00	0.00
Support Serv - Executive Adm	269,484.13	0.00	269,484.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	632,434.60	0.00	632,434.60	0.00	0.00
Support Serv - Business	187,177.97	0.00	0.00	187,177.97	187,177.97
Operations and Maintenance	1,250,824.35	0.00	4,150.86	1,246,673.49	0.00
Pupil Transportation	748,616.52	0.00	748,616.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	31,143.55	0.00	945.95	30,197.60	30,197.60
Support Serv - Technology	181,241.46	0.00	0.00	181,241.46	181,241.46
Support Serv - Pupil Accounting	13,235.86	0.00	13,235.86	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	279,565.12	0.00	279,565.12	0.00	0.00
Community Services	8,158.79	0.00	8,158.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	632,253.78	282,412.79	349,840.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	560,299.53	560,299.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,528,554.83	**842,712.32**	**11,040,551.99**	**1,645,290.52**	**398,617.03**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
23080 Olivet Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,540,231.62	5,859.90	8,534,371.72	0.00	0.00
Support Serv - Pupil	333,831.18	0.00	333,831.18	0.00	0.00
Support Serv - Instructional	436,245.00	370.00	435,875.00	0.00	0.00
Support Serv - Board of Ed	52,472.06	0.00	52,472.06	0.00	0.00
Support Serv - Executive Adm	333,924.47	0.00	333,924.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	659,850.46	0.00	659,850.46	0.00	0.00
Support Serv - Business	215,848.71	42,653.93	0.00	173,194.78	173,194.78
Operations and Maintenance	1,000,818.71	32,607.05	0.00	968,211.66	0.00
Pupil Transportation	702,134.85	0.00	702,134.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,172.82	0.00	0.00	23,172.82	23,172.82
Support Serv - Technology	186,786.61	0.00	0.00	186,786.61	186,786.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,629.77	2,669.66	311,960.11	0.00	0.00
Community Services	66,904.30	0.00	66,904.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	602,770.21	313,714.68	289,055.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,220,028.90	2,220,028.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,838,727.90	1,838,727.90	0.00	0.00	0.00
Trust Funds					
All Costs *	7,485.17	0.00	7,485.17	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,535,862.74	**4,456,632.02**	**11,727,864.85**	**1,351,365.87**	**383,154.21**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
23090 Potterville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,485,934.89	2,369.55	5,483,565.34	0.00	0.00
Support Serv - Pupil	326,601.10	0.00	326,601.10	0.00	0.00
Support Serv - Instructional	252,219.99	0.00	252,219.99	0.00	0.00
Support Serv - Board of Ed	49,179.42	0.00	49,179.42	0.00	0.00
Support Serv - Executive Adm	154,378.08	3,151.20	151,226.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	606,192.33	5,728.21	600,464.12	0.00	0.00
Support Serv - Business	216,733.95	39,990.64	1,450.28	175,293.03	175,293.03
Operations and Maintenance	769,737.14	629.25	5,903.05	763,204.84	0.00
Pupil Transportation	297,027.58	0.00	297,027.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,435.75	0.00	0.00	3,435.75	3,435.75
Support Serv - Technology	30,670.22	10,550.78	0.00	20,119.44	20,119.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	173.22	0.00	173.22	0.00	0.00
Community Services	429,540.52	4,314.14	425,226.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	9,619.27	0.00	9,619.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	540,849.21	188,013.24	352,835.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,232,266.41	8,232,266.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	120,473.53	120,473.53	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,525,032.61	**8,607,486.95**	**7,955,492.60**	**962,053.06**	**198,848.22**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
23490 Oneida Township S/D #3
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	127,127.24	0.00	127,127.24	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	15,231.39	0.00	15,231.39	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	9,795.60	777.60	0.00	9,018.00	9,018.00
Operations and Maintenance	16,756.07	3,577.00	0.00	13,179.07	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,000.00	6,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	174,910.30	**10,354.60**	**142,358.63**	**22,197.07**	**9,018.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
23901 Island City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	837,277.80	9,737.88	827,539.92	0.00	0.00
Support Serv - Pupil	1,413.76	0.00	1,413.76	0.00	0.00
Support Serv - Instructional	16,406.29	0.00	16,406.29	0.00	0.00
Support Serv - Board of Ed	12,020.82	0.00	12,020.82	0.00	0.00
Support Serv - Executive Adm	94,344.85	0.00	94,344.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	215,521.34	3,320.61	212,200.73	0.00	0.00
Support Serv - Business	18,097.76	0.00	0.00	18,097.76	18,097.76
Operations and Maintenance	129,079.55	141.00	0.00	128,938.55	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	50,643.37	0.00	50,643.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	48,583.47	0.00	48,583.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	145,381.25	145,381.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,568,770.26	**158,580.74**	**1,263,153.21**	**147,036.31**	**18,097.76**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
24020 Harbor Springs School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,268,546.78	128,958.15	7,139,588.63	0.00	0.00
Support Serv - Pupil	408,160.85	0.00	408,160.85	0.00	0.00
Support Serv - Instructional	313,001.17	2,540.35	310,460.82	0.00	0.00
Support Serv - Board of Ed	62,578.79	0.00	62,578.79	0.00	0.00
Support Serv - Executive Adm	336,269.78	0.00	336,269.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	694,632.69	0.00	694,632.69	0.00	0.00
Support Serv - Business	285,655.71	61,720.86	15,911.35	208,023.50	208,023.50
Operations and Maintenance	1,426,114.96	18,390.00	0.00	1,407,724.96	0.00
Pupil Transportation	289,451.46	11,500.00	277,951.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,294.64	0.00	5,294.64	0.00	0.00
Support Serv - Technology	202,728.43	22,702.89	0.00	180,025.54	180,025.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	300,630.13	0.00	300,630.13	0.00	0.00
Community Services	3,000.00	0.00	3,000.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	19,225.00	19,225.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,816.14	0.00	1,219.41	596.73	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	376,756.28	140,570.21	236,186.07	0.00	0.00
Community Services	301,696.77	0.00	301,696.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,848,457.07	7,848,457.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	921,502.37	921,502.37	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,065,519.02	**9,175,566.90**	**10,093,581.39**	**1,796,370.73**	**388,049.04**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
24030 Alanson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,360,220.85	0.00	2,360,220.85	0.00	0.00
Support Serv - Pupil	36,103.71	0.00	36,103.71	0.00	0.00
Support Serv - Instructional	7,064.72	0.00	7,064.72	0.00	0.00
Support Serv - Board of Ed	59,799.45	0.00	59,799.45	0.00	0.00
Support Serv - Executive Adm	154,458.44	0.00	154,458.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	113,078.82	0.00	113,078.82	0.00	0.00
Support Serv - Business	72,044.61	0.00	0.00	72,044.61	72,044.61
Operations and Maintenance	228,688.92	10,276.24	0.00	218,412.68	0.00
Pupil Transportation	69,509.62	0.00	69,509.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,886.41	0.00	3,514.49	5,371.92	5,371.92
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	56,081.43	0.00	56,081.43	0.00	0.00
Community Services	788.00	0.00	788.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,684.24	0.00	4,684.24	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	147,377.12	68,396.60	78,980.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	483,826.57	483,826.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	414,575.51	414,575.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,217,188.42	**977,074.92**	**2,944,284.29**	**295,829.21**	**77,416.53**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
24040 Pellston Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,222,546.36	3,446.86	4,219,099.50	0.00	0.00
Support Serv - Pupil	192,819.47	0.00	192,819.47	0.00	0.00
Support Serv - Instructional	50,886.49	0.00	50,886.49	0.00	0.00
Support Serv - Board of Ed	31,880.72	0.00	31,880.72	0.00	0.00
Support Serv - Executive Adm	231,750.86	0.00	231,750.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	402,102.07	0.00	402,102.07	0.00	0.00
Support Serv - Business	76,113.64	0.00	0.00	76,113.64	76,113.64
Operations and Maintenance	583,979.69	16,084.80	0.00	567,894.89	0.00
Pupil Transportation	283,742.63	1,535.00	282,207.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,680.38	0.00	1,119.13	561.25	561.25
Support Serv - Technology	66,696.31	0.00	0.00	66,696.31	66,696.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	139,042.24	7,688.11	131,354.13	0.00	0.00
Community Services	24,795.96	98.11	24,697.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	329,072.08	158,044.08	171,028.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,102,065.23	1,102,065.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,017,612.00	1,017,612.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,756,786.13	**2,306,574.19**	**5,738,945.85**	**711,266.09**	**143,371.20**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
24070 Public Schools of Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,061,247.54	83,764.16	16,977,483.38	0.00	0.00
Support Serv - Pupil	783,297.77	0.00	783,297.77	0.00	0.00
Support Serv - Instructional	753,683.86	0.00	753,683.86	0.00	0.00
Support Serv - Board of Ed	45,614.81	0.00	45,614.81	0.00	0.00
Support Serv - Executive Adm	390,418.69	0.00	390,418.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,443,492.13	0.00	1,443,492.13	0.00	0.00
Support Serv - Business	619,718.25	240,464.06	9,440.00	369,814.19	369,814.19
Operations and Maintenance	2,080,944.81	52,179.54	0.00	2,028,765.27	0.00
Pupil Transportation	1,112,013.75	0.00	1,112,013.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	47,165.00	0.00	47,165.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	599,278.57	50,130.88	549,147.69	0.00	0.00
Community Services	25,245.81	0.00	25,245.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	119,063.97	0.00	111,920.14	7,143.83	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	873,561.25	476,874.61	396,686.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,612,431.08	2,612,431.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	901,957.43	901,957.43	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,469,134.72	**4,417,801.76**	**22,645,609.67**	**2,405,723.29**	**369,814.19**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
24901 Concord Academy - Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,471,884.00	0.00	1,471,884.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	485,836.00	0.00	485,836.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	165,205.00	0.00	0.00	165,205.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,919.00	5,919.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,128,844.00	**5,919.00**	**1,957,720.00**	**165,205.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25000 Genesee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,938,838.27	72,696.36	4,866,141.91	0.00	0.00
Support Serv - Pupil	2,434,188.59	1,735.75	2,432,452.84	0.00	0.00
Support Serv - Instructional	6,818,497.48	78,339.56	6,740,157.92	0.00	0.00
Support Serv - Board of Ed	61,560.76	25,000.00	36,560.76	0.00	0.00
Support Serv - Executive Adm	777,385.16	2,373.37	775,011.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	650,948.02	0.00	650,948.02	0.00	0.00
Support Serv - Business	708,574.30	204.81	27,958.94	680,410.55	680,410.55
Operations and Maintenance	858,364.62	5,546.00	20,320.96	832,497.66	0.00
Pupil Transportation	252,393.00	0.00	252,393.00	0.00	0.00
Support Serv - Planning & Research	395,604.86	685.58	394,919.28	0.00	0.00
Support Serv - Communication	182,922.40	471.56	182,450.84	0.00	0.00
Support Serv - Staff & Personnel	300,304.23	0.00	32,108.02	268,196.21	268,196.21
Support Serv - Technology	1,881,772.73	0.00	269,409.09	1,612,363.64	1,612,363.64
Support Serv - Pupil Accounting	127,640.59	0.00	127,640.59	0.00	0.00
Support Serv - Central - Other	812,751.71	0.00	812,751.71	0.00	0.00
Support Serv - Other	104,663.42	0.00	104,663.42	0.00	0.00
Community Services	127,632.63	694.06	126,938.57	0.00	0.00
Payments to Government Agencies	844,022.62	844,022.62	0.00	0.00	0.00
Facilities Acquisition	25,615.46	25,615.46	0.00	0.00	0.00
Special Revenue Funds					
Instructional	20,145,749.16	21,360.49	20,124,388.67	0.00	0.00
Support Serv - Pupil	10,494,446.37	11,582.22	10,482,864.15	0.00	0.00
Support Serv - Instructional	1,970,384.22	8,246.94	1,962,137.28	0.00	0.00
Support Serv - Board of Ed	25,000.00	25,000.00	0.00	0.00	0.00
Support Serv - Executive Adm	181,572.10	0.00	181,572.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	924,723.43	0.00	924,723.43	0.00	0.00
Support Serv - Business	992,336.08	4,222.31	31,264.69	956,849.08	956,849.08
Operations and Maintenance	1,791,947.24	0.00	0.00	1,791,947.24	0.00
Pupil Transportation	7,045,548.19	0.00	7,045,548.19	0.00	0.00
Support Serv - Planning & Research	90,792.30	0.00	90,792.30	0.00	0.00
Support Serv - Communication	280,610.12	1,002.07	279,608.05	0.00	0.00
Support Serv - Staff & Personnel	505,081.02	0.00	21,524.86	483,556.16	483,556.16
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,102,795.42	315.40	1,102,480.02	0.00	0.00
Support Serv - Other	89,957.36	1,339.69	88,617.67	0.00	0.00
Community Services	461,504.56	0.00	461,504.56	0.00	0.00
Payments to Government Agencies	44,416,650.85	44,416,650.85	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	221,226.71	221,226.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,230,218.55	1,230,218.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	16,734,027.03	34,823.53	16,699,203.50	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	131,008,251.56	**47,033,373.89**	**77,349,057.13**	**6,625,820.54**	**4,001,375.64**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25010 Flint, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	87,576,180.92	317,988.24	87,258,192.68	0.00	0.00
Support Serv - Pupil	11,906,710.93	262,318.95	11,644,391.98	0.00	0.00
Support Serv - Instructional	12,683,474.32	79,931.55	12,603,542.77	0.00	0.00
Support Serv - Board of Ed	484,693.81	25,367.35	459,326.46	0.00	0.00
Support Serv - Executive Adm	1,066,499.63	857.96	1,065,641.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,079,568.63	9,756.45	7,069,812.18	0.00	0.00
Support Serv - Business	7,165,412.65	2,094,294.92	1,235,584.36	3,835,533.37	3,835,533.37
Operations and Maintenance	19,597,498.38	37,500.00	1,305,733.11	18,254,265.27	0.00
Pupil Transportation	5,404,202.73	0.00	5,404,202.73	0.00	0.00
Support Serv - Planning & Research	463,211.53	0.00	463,211.53	0.00	0.00
Support Serv - Communication	202,236.30	0.00	202,236.30	0.00	0.00
Support Serv - Staff & Personnel	1,427,078.28	1,419.50	166,662.12	1,258,996.66	1,258,996.66
Support Serv - Technology	1,800,923.03	104,548.11	7,535.00	1,688,839.92	1,688,839.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	709,765.14	0.00	709,765.14	0.00	0.00
Support Serv - Other	823,481.45	63,062.77	760,418.68	0.00	0.00
Community Services	4,039,038.69	372,794.25	3,666,244.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	551,477.54	551,477.54	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	262,810.00	0.00	258,867.85	3,942.15	3,942.15
Operations and Maintenance	178,461.59	0.00	175,784.65	2,676.94	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,961,132.79	2,549,712.81	3,411,419.98	0.00	0.00
Community Services	68,934.32	0.00	68,934.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,051,837.40	2,051,837.40	0.00	0.00	0.00
Trust Funds					
All Costs *	467,086.30	0.00	467,086.30	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	171,971,716.36	**8,522,867.80**	**138,404,594.25**	**25,044,254.31**	**6,787,312.10**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25030 Grand Blanc Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,992,268.30	31,332.46	44,960,935.84	0.00	0.00
Support Serv - Pupil	4,125,280.17	0.00	4,125,280.17	0.00	0.00
Support Serv - Instructional	3,034,271.14	24,882.72	3,009,388.42	0.00	0.00
Support Serv - Board of Ed	317,285.51	0.00	317,285.51	0.00	0.00
Support Serv - Executive Adm	399,209.37	0.00	399,209.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,886,268.31	0.00	3,886,268.31	0.00	0.00
Support Serv - Business	843,650.95	225,535.69	141,052.01	477,063.25	477,063.25
Operations and Maintenance	8,909,757.13	426,816.13	118.75	8,482,822.25	0.00
Pupil Transportation	4,196,113.27	694,918.02	3,501,195.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	533,824.96	381,304.00	152,520.96	0.00	0.00
Support Serv - Staff & Personnel	385,684.11	0.00	0.00	385,684.11	385,684.11
Support Serv - Technology	1,565,593.48	855,529.89	0.00	710,063.59	710,063.59
Support Serv - Pupil Accounting	644.21	0.00	644.21	0.00	0.00
Support Serv - Central - Other	154,927.80	0.00	154,927.80	0.00	0.00
Support Serv - Other	748,687.75	0.00	748,687.75	0.00	0.00
Community Services	469,297.09	36,751.00	432,546.09	0.00	0.00
Payments to Government Agencies	596.13	596.13	0.00	0.00	0.00
Facilities Acquisition	863,192.90	863,192.90	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	107,475.00	0.00	90,279.00	17,196.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,600,968.44	2,005,928.20	1,595,040.24	0.00	0.00
Community Services	752,043.20	0.00	752,043.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,390,303.25	7,390,303.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,258,864.09	2,258,864.09	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	89,536,206.56	**15,195,954.48**	**64,267,422.88**	**10,072,829.20**	**1,572,810.95**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25040 Mt. Morris Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,500,292.51	43,668.28	14,456,624.23	0.00	0.00
Support Serv - Pupil	1,941,730.48	8,072.33	1,933,658.15	0.00	0.00
Support Serv - Instructional	1,664,469.27	47,496.72	1,616,972.55	0.00	0.00
Support Serv - Board of Ed	40,890.10	872.73	40,017.37	0.00	0.00
Support Serv - Executive Adm	440,323.86	0.00	440,323.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,706,556.77	1,859.55	1,704,697.22	0.00	0.00
Support Serv - Business	485,024.05	103,465.51	7,344.50	374,214.04	374,214.04
Operations and Maintenance	2,880,612.57	43,921.14	214,829.98	2,621,861.45	0.00
Pupil Transportation	1,035,659.18	160,688.25	874,970.93	0.00	0.00
Support Serv - Planning & Research	65,107.86	24,232.91	40,874.95	0.00	0.00
Support Serv - Communication	323,082.61	0.00	323,082.61	0.00	0.00
Support Serv - Staff & Personnel	141,053.49	0.00	50,675.22	90,378.27	90,378.27
Support Serv - Technology	63,167.02	0.00	1,338.72	61,828.30	61,828.30
Support Serv - Pupil Accounting	5,037.77	0.00	5,037.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	443,747.30	10,739.96	433,007.34	0.00	0.00
Community Services	200,251.14	0.00	200,251.14	0.00	0.00
Payments to Government Agencies	39,388.37	39,388.37	0.00	0.00	0.00
Facilities Acquisition	111,988.64	70,150.00	41,838.64	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	14,595.46	0.00	14,522.48	72.98	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,053,400.63	538,964.90	514,435.73	0.00	0.00
Community Services	12,025.84	144.40	11,881.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	39,382.03	39,382.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	824,866.90	824,866.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,032,653.85	**1,957,913.98**	**22,926,384.83**	**3,148,355.04**	**526,420.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25050 Goodrich Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,070,860.91	29,370.39	11,041,490.52	0.00	0.00
Support Serv - Pupil	808,118.98	0.00	808,118.98	0.00	0.00
Support Serv - Instructional	395,822.70	0.00	395,822.70	0.00	0.00
Support Serv - Board of Ed	55,019.88	0.00	55,019.88	0.00	0.00
Support Serv - Executive Adm	325,316.91	0.00	325,316.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,136,924.89	0.00	1,136,924.89	0.00	0.00
Support Serv - Business	258,442.71	14,225.37	6,000.00	238,217.34	238,217.34
Operations and Maintenance	1,867,622.23	5,315.95	0.00	1,862,306.28	0.00
Pupil Transportation	889,831.66	0.00	889,831.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,208.40	0.00	5,208.40	0.00	0.00
Support Serv - Staff & Personnel	66,054.84	0.00	11,522.54	54,532.30	54,532.30
Support Serv - Technology	313,574.75	8,182.90	0.00	305,391.85	305,391.85
Support Serv - Pupil Accounting	13,294.61	0.00	13,294.61	0.00	0.00
Support Serv - Central - Other	37,602.78	0.00	37,602.78	0.00	0.00
Support Serv - Other	373,529.95	0.00	373,529.95	0.00	0.00
Community Services	36,973.74	0.00	36,973.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,367.78	0.00	0.00	5,367.78	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	895,371.22	448,465.18	446,906.04	0.00	0.00
Community Services	426,461.84	2,671.72	423,790.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,700,683.22	3,700,683.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	679,056.95	679,056.95	0.00	0.00	0.00
Trust Funds					
All Costs *	500.00	0.00	500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,361,640.95	**4,887,971.68**	**16,007,853.72**	**2,465,815.55**	**598,141.49**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25060 Bendle Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,948,589.34	95,844.55	11,852,744.79	0.00	0.00
Support Serv - Pupil	983,163.53	0.00	983,163.53	0.00	0.00
Support Serv - Instructional	385,209.50	0.00	385,209.50	0.00	0.00
Support Serv - Board of Ed	29,949.20	0.00	29,949.20	0.00	0.00
Support Serv - Executive Adm	307,228.72	0.00	307,228.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,091,175.57	0.00	1,091,175.57	0.00	0.00
Support Serv - Business	48,670.25	0.00	4,000.00	44,670.25	44,670.25
Operations and Maintenance	1,200,541.96	668.35	0.00	1,199,873.61	0.00
Pupil Transportation	336,196.60	175,610.00	160,586.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,993.78	0.00	4,993.78	0.00	0.00
Support Serv - Staff & Personnel	10,100.59	0.00	8,991.08	1,109.51	1,109.51
Support Serv - Technology	28,903.46	0.00	28,903.46	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	228,074.57	0.00	228,074.57	0.00	0.00
Community Services	149,522.00	0.00	149,522.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,476.59	0.00	5,476.59	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	505,431.93	272,611.77	232,820.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,007,967.23	1,007,967.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,235,693.30	1,235,693.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,506,888.12	**2,788,395.20**	**15,472,839.55**	**1,245,653.37**	**45,779.76**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25070 Genesee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,587,121.82	48,067.79	4,539,054.03	0.00	0.00
Support Serv - Pupil	181,472.85	0.00	181,472.85	0.00	0.00
Support Serv - Instructional	205,365.84	0.00	205,365.84	0.00	0.00
Support Serv - Board of Ed	44,317.95	0.00	44,317.95	0.00	0.00
Support Serv - Executive Adm	277,817.78	0.00	277,817.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	430,836.68	0.00	430,836.68	0.00	0.00
Support Serv - Business	81,363.44	25,719.84	1,500.00	54,143.60	54,143.60
Operations and Maintenance	624,134.83	4,850.00	949.39	618,335.44	0.00
Pupil Transportation	188,152.93	0.00	188,152.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,417.44	0.00	3,417.44	0.00	0.00
Support Serv - Technology	126,660.70	12,087.11	7,148.15	107,425.44	107,425.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	220,875.66	12,104.22	208,771.44	0.00	0.00
Community Services	4,077.71	0.00	4,077.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	311,785.37	151,244.79	160,540.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	591,749.08	591,749.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,879,150.08	**845,822.83**	**6,253,422.77**	**779,904.48**	**161,569.04**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25080 Carman-Ainsworth Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,515,411.83	126,807.03	31,388,604.80	0.00	0.00
Support Serv - Pupil	3,291,154.74	0.00	3,291,154.74	0.00	0.00
Support Serv - Instructional	2,390,110.21	502.43	2,389,607.78	0.00	0.00
Support Serv - Board of Ed	89,970.82	0.00	89,970.82	0.00	0.00
Support Serv - Executive Adm	712,518.42	0.00	712,518.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,818,192.09	2,574.64	2,815,617.45	0.00	0.00
Support Serv - Business	608,212.86	272,974.09	8,301.54	326,937.23	326,937.23
Operations and Maintenance	4,529,970.25	0.00	814.40	4,529,155.85	0.00
Pupil Transportation	1,935,079.53	0.00	1,935,079.53	0.00	0.00
Support Serv - Planning & Research	131,825.35	0.00	131,825.35	0.00	0.00
Support Serv - Communication	226,428.39	0.00	226,428.39	0.00	0.00
Support Serv - Staff & Personnel	276,008.71	0.00	0.00	276,008.71	276,008.71
Support Serv - Technology	1,117,965.70	485,693.48	0.00	632,272.22	632,272.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	742,193.43	8,339.00	733,854.43	0.00	0.00
Community Services	61,829.86	0.00	61,829.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	30,021.92	30,021.92	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	187,268.46	13,474.17	173,794.29	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	54,394.31	0.00	0.00	54,394.31	0.00
Pupil Transportation	2,089.80	0.00	2,089.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,100,453.22	1,013,374.36	1,087,078.86	0.00	0.00
Community Services	470,318.61	0.00	470,318.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,524,603.94	3,524,603.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	62,426.26	62,426.26	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	56,878,448.71	**5,540,791.32**	**45,518,889.07**	**5,818,768.32**	**1,235,218.16**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25100 Fenton Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,987,706.89	24,729.70	18,962,977.19	0.00	0.00
Support Serv - Pupil	2,246,692.48	0.00	2,246,692.48	0.00	0.00
Support Serv - Instructional	718,899.77	29,362.07	689,537.70	0.00	0.00
Support Serv - Board of Ed	56,039.61	0.00	56,039.61	0.00	0.00
Support Serv - Executive Adm	380,535.01	0.00	380,535.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,816,328.65	0.00	1,816,328.65	0.00	0.00
Support Serv - Business	390,988.48	44,320.04	0.00	346,668.44	346,668.44
Operations and Maintenance	2,968,371.74	2,207.00	0.00	2,966,164.74	0.00
Pupil Transportation	1,012,851.85	4,541.00	1,008,310.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,848.54	0.00	9,848.54	0.00	0.00
Support Serv - Staff & Personnel	68,308.40	0.00	579.00	67,729.40	67,729.40
Support Serv - Technology	377,260.02	0.00	55,412.62	321,847.40	321,847.40
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	68,786.97	0.00	68,786.97	0.00	0.00
Payments to Government Agencies	312,745.49	312,745.49	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	170,028.55	0.00	170,028.55	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	36,721.69	0.00	36,721.69	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	7,705.90	0.00	7,705.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,618,170.89	608,180.25	1,009,990.64	0.00	0.00
Community Services	390,014.51	253.45	389,761.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	102,501.96	102,501.96	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,703,266.70	4,703,266.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,071,620.26	1,071,620.26	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,515,394.36	**6,903,727.92**	**26,909,256.46**	**3,702,409.98**	**736,245.24**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25110 Kearsley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,972,990.33	89,162.08	16,883,828.25	0.00	0.00
Support Serv - Pupil	1,971,574.95	10,915.00	1,960,659.95	0.00	0.00
Support Serv - Instructional	1,195,469.24	0.00	1,195,469.24	0.00	0.00
Support Serv - Board of Ed	68,417.36	0.00	68,417.36	0.00	0.00
Support Serv - Executive Adm	339,927.67	3,552.83	336,374.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,666,366.08	0.00	1,666,366.08	0.00	0.00
Support Serv - Business	186,660.35	9,531.88	6,000.00	171,128.47	171,128.47
Operations and Maintenance	2,368,596.33	7,537.00	0.00	2,361,059.33	0.00
Pupil Transportation	1,132,853.79	0.00	1,132,853.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,298.19	0.00	30,298.19	0.00	0.00
Support Serv - Staff & Personnel	270,319.55	0.00	22,846.95	247,472.60	247,472.60
Support Serv - Technology	335,777.55	8,644.00	12,831.00	314,302.55	314,302.55
Support Serv - Pupil Accounting	17,163.18	0.00	17,163.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	566,822.15	3,343.91	563,478.24	0.00	0.00
Community Services	75,420.34	0.00	75,420.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	75,856.55	0.00	0.00	75,856.55	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,056,544.49	491,438.40	565,106.09	0.00	0.00
Community Services	185,265.46	0.00	185,265.46	0.00	0.00
Payments to Government Agencies	410.71	410.71	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	223,408.81	223,408.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	940,148.52	940,148.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,680,291.60	**1,788,093.14**	**24,722,378.96**	**3,169,819.50**	**732,903.62**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25120 Flushing Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,988,962.87	94,578.30	21,894,384.57	0.00	0.00
Support Serv - Pupil	2,000,643.08	0.00	2,000,643.08	0.00	0.00
Support Serv - Instructional	1,470,947.63	0.00	1,470,947.63	0.00	0.00
Support Serv - Board of Ed	151,086.45	0.00	151,086.45	0.00	0.00
Support Serv - Executive Adm	262,184.55	0.00	262,184.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,783,334.50	0.00	1,783,334.50	0.00	0.00
Support Serv - Business	360,279.74	1,723.44	11,443.57	347,112.73	347,112.73
Operations and Maintenance	3,210,564.81	27,004.50	0.00	3,183,560.31	0.00
Pupil Transportation	2,026,996.86	298,870.00	1,728,126.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,672.93	0.00	23,672.93	0.00	0.00
Support Serv - Staff & Personnel	312,110.78	0.00	20,916.19	291,194.59	291,194.59
Support Serv - Technology	371,686.57	0.00	30,278.82	341,407.75	341,407.75
Support Serv - Pupil Accounting	19.80	0.00	19.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	587,949.05	3,096.37	584,852.68	0.00	0.00
Community Services	11,583.71	0.00	11,583.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	57,618.67	0.00	57,618.67	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,401,062.02	764,839.24	636,222.78	0.00	0.00
Community Services	496,714.93	0.00	496,714.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,964,263.40	1,964,263.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	334,679.29	334,679.29	0.00	0.00	0.00
Trust Funds					
All Costs *	10,171.18	0.00	10,171.18	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,826,532.82	**3,489,054.54**	**31,174,202.90**	**4,163,275.38**	**979,715.07**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25130 Atherton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,222,452.84	0.00	5,222,452.84	0.00	0.00
Support Serv - Pupil	451,114.44	0.00	451,114.44	0.00	0.00
Support Serv - Instructional	189,079.03	0.00	189,079.03	0.00	0.00
Support Serv - Board of Ed	57,669.00	0.00	57,669.00	0.00	0.00
Support Serv - Executive Adm	298,579.61	0.00	298,579.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	597,994.78	0.00	597,994.78	0.00	0.00
Support Serv - Business	195,831.09	0.00	0.00	195,831.09	195,831.09
Operations and Maintenance	657,988.86	0.00	22,277.71	635,711.15	0.00
Pupil Transportation	336,725.99	0.00	336,725.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,128.85	0.00	6,128.85	0.00	0.00
Support Serv - Technology	154,077.46	0.00	19,773.27	134,304.19	134,304.19
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	154,718.52	0.00	154,718.52	0.00	0.00
Community Services	4,208.09	0.00	4,208.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,570.31	0.00	6,075.00	495.31	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	401,123.37	197,953.63	203,169.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	712,711.96	712,711.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,446,974.20	**910,665.59**	**7,569,966.87**	**966,341.74**	**330,135.28**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25140 Davison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,656,381.99	265,605.56	26,390,776.43	0.00	0.00
Support Serv - Pupil	2,614,171.74	0.00	2,614,171.74	0.00	0.00
Support Serv - Instructional	2,028,867.04	1,614.88	2,027,252.16	0.00	0.00
Support Serv - Board of Ed	116,401.24	3,264.38	113,136.86	0.00	0.00
Support Serv - Executive Adm	363,473.10	405.41	363,067.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,892,525.75	1,369.47	2,891,156.28	0.00	0.00
Support Serv - Business	872,355.90	127,883.36	0.00	744,472.54	744,472.54
Operations and Maintenance	4,275,321.23	62,385.42	0.00	4,212,935.81	0.00
Pupil Transportation	2,066,749.95	5,154.03	2,061,595.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	140,991.41	0.00	140,991.41	0.00	0.00
Support Serv - Staff & Personnel	311,459.67	0.00	0.00	311,459.67	311,459.67
Support Serv - Technology	581,040.35	0.00	62,849.41	518,190.94	518,190.94
Support Serv - Pupil Accounting	56,110.91	0.00	56,110.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	917,872.96	9,014.50	908,858.46	0.00	0.00
Community Services	672,237.92	0.00	672,237.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	90,002.28	65,373.04	24,629.24	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,861,423.94	774,928.64	1,086,495.30	0.00	0.00
Community Services	383,105.57	5,241.34	377,864.23	0.00	0.00
Payments to Government Agencies	14,662.81	14,662.81	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,125,662.84	2,125,662.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	413,670.51	413,670.51	0.00	0.00	0.00
Trust Funds					
All Costs *	1,000.00	0.00	1,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,455,489.11	**3,876,236.19**	**39,792,193.96**	**5,787,058.96**	**1,574,123.15**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25150 Clio Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,379,711.03	358,248.89	18,021,462.14	0.00	0.00
Support Serv - Pupil	1,311,878.92	0.00	1,311,878.92	0.00	0.00
Support Serv - Instructional	1,351,502.26	0.00	1,351,502.26	0.00	0.00
Support Serv - Board of Ed	261,763.66	0.00	261,763.66	0.00	0.00
Support Serv - Executive Adm	193,334.70	0.00	193,334.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,703,948.00	0.00	1,703,948.00	0.00	0.00
Support Serv - Business	600,720.83	16,707.66	0.00	584,013.17	584,013.17
Operations and Maintenance	3,096,904.08	10,175.10	0.00	3,086,728.98	0.00
Pupil Transportation	2,093,029.07	21,098.98	2,071,930.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	63,494.15	0.00	63,494.15	0.00	0.00
Support Serv - Staff & Personnel	3,442.82	0.00	0.00	3,442.82	3,442.82
Support Serv - Technology	431,771.02	0.00	0.00	431,771.02	431,771.02
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	543,097.59	5,040.08	538,057.51	0.00	0.00
Community Services	442,110.10	2,062.80	440,047.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	71,657.40	71,657.40	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	375,186.57	0.00	363,930.97	11,255.60	11,255.60
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	871,807.56	373,018.44	498,789.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	30,237.00	30,237.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	933,416.80	933,416.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,759,013.56	**1,821,663.15**	**26,820,138.82**	**4,117,211.59**	**1,030,482.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25180 Swartz Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,760,479.75	209,274.41	21,551,205.34	0.00	0.00
Support Serv - Pupil	2,506,053.80	0.00	2,506,053.80	0.00	0.00
Support Serv - Instructional	1,268,657.08	424.00	1,268,233.08	0.00	0.00
Support Serv - Board of Ed	111,541.51	0.00	111,541.51	0.00	0.00
Support Serv - Executive Adm	516,772.02	4,086.50	512,685.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,307,488.24	0.00	2,307,488.24	0.00	0.00
Support Serv - Business	799,692.30	819.50	0.00	798,872.80	798,872.80
Operations and Maintenance	3,019,041.05	41,105.00	56,309.62	2,921,626.43	0.00
Pupil Transportation	1,473,177.09	157,838.01	1,315,339.08	0.00	0.00
Support Serv - Planning & Research	20,452.94	0.00	20,452.94	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	242,008.03	0.00	0.00	242,008.03	242,008.03
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	75.00	0.00	75.00	0.00	0.00
Support Serv - Central - Other	377,682.89	171,606.67	206,076.22	0.00	0.00
Support Serv - Other	655,994.35	0.00	655,994.35	0.00	0.00
Community Services	110,054.40	0.00	110,054.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,383,586.64	741,952.73	641,633.91	0.00	0.00
Community Services	514,920.65	21,560.23	493,360.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	45,005.32	45,005.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,308,672.42	4,308,672.42	0.00	0.00	0.00
Trust Funds					
All Costs *	1,500.00	0.00	1,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,422,855.48	**5,702,344.79**	**31,758,003.43**	**3,962,507.26**	**1,040,880.83**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25200 Lake Fenton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,375,813.42	6,327.02	9,369,486.40	0.00	0.00
Support Serv - Pupil	838,672.33	18,964.74	819,707.59	0.00	0.00
Support Serv - Instructional	546,570.83	36,672.12	509,898.71	0.00	0.00
Support Serv - Board of Ed	65,599.26	0.00	65,599.26	0.00	0.00
Support Serv - Executive Adm	299,766.72	0.00	299,766.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	900,827.92	0.00	900,827.92	0.00	0.00
Support Serv - Business	266,633.38	38,497.42	1,500.00	226,635.96	226,635.96
Operations and Maintenance	1,695,731.88	35,292.00	6,000.00	1,654,439.88	0.00
Pupil Transportation	673,628.88	0.00	673,628.88	0.00	0.00
Support Serv - Planning & Research	1,872.91	0.00	1,872.91	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	33,647.21	0.00	25,725.29	7,921.92	7,921.92
Support Serv - Technology	234,754.55	0.00	1,971.00	232,783.55	232,783.55
Support Serv - Pupil Accounting	15,163.91	0.00	15,163.91	0.00	0.00
Support Serv - Central - Other	6,711.76	0.00	6,711.76	0.00	0.00
Support Serv - Other	335,321.00	0.00	335,321.00	0.00	0.00
Community Services	70,517.79	0.00	70,517.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,328.00	0.00	4,155.84	1,172.16	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	593,555.78	294,632.67	298,923.11	0.00	0.00
Community Services	264,051.31	207.63	263,843.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,955,672.38	7,955,672.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	550,218.43	550,218.43	0.00	0.00	0.00
Trust Funds					
All Costs *	4,340.00	40.00	4,300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,734,399.65	**8,936,524.41**	**13,674,921.77**	**2,122,953.47**	**467,341.43**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25210 Westwood Heights Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,048,782.28	0.00	6,048,782.28	0.00	0.00
Support Serv - Pupil	544,359.73	0.00	544,359.73	0.00	0.00
Support Serv - Instructional	705,647.65	14,615.46	691,032.19	0.00	0.00
Support Serv - Board of Ed	156,430.09	77,000.00	79,430.09	0.00	0.00
Support Serv - Executive Adm	322,457.22	0.00	322,457.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	454,164.22	0.00	454,164.22	0.00	0.00
Support Serv - Business	142,529.04	10,528.17	10,000.00	122,000.87	122,000.87
Operations and Maintenance	1,100,389.46	0.00	72,160.12	1,028,229.34	0.00
Pupil Transportation	488,178.66	0.00	488,178.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,240.00	0.00	8,240.00	0.00	0.00
Support Serv - Staff & Personnel	20,008.56	0.00	2,802.75	17,205.81	17,205.81
Support Serv - Technology	130,163.26	0.00	0.00	130,163.26	130,163.26
Support Serv - Pupil Accounting	10,161.51	0.00	10,161.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	195,893.86	0.00	195,893.86	0.00	0.00
Community Services	8,052.23	0.00	8,052.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	633,747.85	306,232.50	327,515.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,220.42	15,220.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,185,472.67	1,185,472.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,169,898.71	**1,609,069.22**	**9,263,230.21**	**1,297,599.28**	**269,369.94**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25230 Bentley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,549,638.55	19,028.09	4,530,610.46	0.00	0.00
Support Serv - Pupil	502,485.52	0.00	502,485.52	0.00	0.00
Support Serv - Instructional	265,182.29	1,379.04	263,803.25	0.00	0.00
Support Serv - Board of Ed	43,735.95	0.00	43,735.95	0.00	0.00
Support Serv - Executive Adm	332,720.79	47.03	332,673.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	414,394.44	0.00	414,394.44	0.00	0.00
Support Serv - Business	116,227.38	9,401.10	1,500.00	105,326.28	105,326.28
Operations and Maintenance	548,372.49	13,426.00	0.00	534,946.49	0.00
Pupil Transportation	238,314.52	8,083.00	230,231.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	18,541.77	0.00	17,095.82	1,445.95	1,445.95
Support Serv - Technology	108,839.31	0.00	0.00	108,839.31	108,839.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,536.59	6,469.35	217,067.24	0.00	0.00
Community Services	8,842.59	0.00	8,842.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	381,176.11	173,167.69	208,008.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	501,323.65	501,323.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	61,523.67	61,523.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,314,855.62	**793,848.62**	**6,770,448.97**	**750,558.03**	**215,611.54**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25240 Beecher Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,287,846.74	60,408.12	11,227,438.62	0.00	0.00
Support Serv - Pupil	1,287,305.09	0.00	1,287,305.09	0.00	0.00
Support Serv - Instructional	1,922,053.30	0.00	1,922,053.30	0.00	0.00
Support Serv - Board of Ed	95,848.36	0.00	95,848.36	0.00	0.00
Support Serv - Executive Adm	293,498.56	2,680.41	290,818.15	0.00	0.00
Support Serv - Grant Writer	60,626.99	0.00	60,626.99	0.00	0.00
Support Serv - School Adm	773,075.81	1,562.13	771,513.68	0.00	0.00
Support Serv - Business	323,893.22	25,532.25	51,000.00	247,360.97	247,360.97
Operations and Maintenance	2,857,552.56	39,225.83	296,254.71	2,522,072.02	0.00
Pupil Transportation	539,302.47	0.00	539,302.47	0.00	0.00
Support Serv - Planning & Research	3,047.61	0.00	3,047.61	0.00	0.00
Support Serv - Communication	13,947.06	0.00	13,947.06	0.00	0.00
Support Serv - Staff & Personnel	153,689.58	0.00	40,801.11	112,888.47	112,888.47
Support Serv - Technology	238,579.58	0.00	72,098.06	166,481.52	166,481.52
Support Serv - Pupil Accounting	79,224.02	0.00	79,224.02	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	299,645.10	2,000.00	297,645.10	0.00	0.00
Community Services	479,956.83	0.00	479,956.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	51,800.36	51,800.36	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	964,066.49	455,175.03	508,891.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	615.25	615.25	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	289,608.84	289,608.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	132,456.50	132,456.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,147,640.32	**1,061,064.72**	**18,037,772.62**	**3,048,802.98**	**526,730.96**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25250 Linden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,014,711.09	0.00	15,014,711.09	0.00	0.00
Support Serv - Pupil	1,388,497.18	0.00	1,388,497.18	0.00	0.00
Support Serv - Instructional	693,733.79	274.19	693,459.60	0.00	0.00
Support Serv - Board of Ed	65,355.06	0.00	65,355.06	0.00	0.00
Support Serv - Executive Adm	697,627.79	0.00	697,627.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,304,839.74	0.00	1,304,839.74	0.00	0.00
Support Serv - Business	578,138.97	69,835.28	0.00	508,303.69	508,303.69
Operations and Maintenance	1,802,375.07	0.00	0.00	1,802,375.07	0.00
Pupil Transportation	1,346,061.36	0.00	1,346,061.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	259,926.22	0.00	7,810.00	252,116.22	252,116.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	466,158.88	0.00	466,158.88	0.00	0.00
Community Services	112,064.78	0.00	112,064.78	0.00	0.00
Payments to Government Agencies	463,310.60	463,310.60	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	75,292.35	0.00	75,292.35	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	969,372.30	431,845.70	537,526.60	0.00	0.00
Community Services	313,428.56	0.00	313,428.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,454,504.35	2,454,504.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	659,606.89	659,606.89	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,665,004.98	**4,079,377.01**	**22,022,832.99**	**2,562,794.98**	**760,419.91**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25260 Montrose Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,635,080.40	0.00	8,635,080.40	0.00	0.00
Support Serv - Pupil	587,963.45	0.00	587,963.45	0.00	0.00
Support Serv - Instructional	480,941.95	0.00	480,941.95	0.00	0.00
Support Serv - Board of Ed	55,477.31	0.00	55,477.31	0.00	0.00
Support Serv - Executive Adm	218,924.13	0.00	218,924.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	928,569.92	0.00	928,569.92	0.00	0.00
Support Serv - Business	488,358.54	90,506.35	24,199.70	373,652.49	373,652.49
Operations and Maintenance	1,327,592.13	0.00	26,655.23	1,300,936.90	0.00
Pupil Transportation	526,666.22	113,347.71	413,318.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,037.81	0.00	8,037.81	0.00	0.00
Support Serv - Technology	187,768.32	0.00	0.00	187,768.32	187,768.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,785.36	0.00	274,785.36	0.00	0.00
Community Services	129,106.83	0.00	129,106.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	641,124.98	323,125.90	317,999.08	0.00	0.00
Community Services	4,261.85	0.00	4,261.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,925,647.58	1,925,647.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	226,101.78	226,101.78	0.00	0.00	0.00
Trust Funds					
All Costs *	57,759.56	0.00	57,759.56	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,704,168.12	**2,678,729.32**	**12,163,081.09**	**1,862,357.71**	**561,420.81**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25280 LakeVille Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,558,057.03	3,196.79	8,554,860.24	0.00	0.00
Support Serv - Pupil	808,887.27	0.00	808,887.27	0.00	0.00
Support Serv - Instructional	730,436.10	976.41	729,459.69	0.00	0.00
Support Serv - Board of Ed	71,341.46	0.00	71,341.46	0.00	0.00
Support Serv - Executive Adm	195,668.03	0.00	195,668.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	747,430.53	0.00	747,430.53	0.00	0.00
Support Serv - Business	270,716.40	32,074.34	0.00	238,642.06	238,642.06
Operations and Maintenance	1,679,084.63	7,951.41	0.00	1,671,133.22	0.00
Pupil Transportation	828,217.14	7,574.00	820,643.14	0.00	0.00
Support Serv - Planning & Research	6,062.00	0.00	6,062.00	0.00	0.00
Support Serv - Communication	13,310.61	0.00	13,310.61	0.00	0.00
Support Serv - Staff & Personnel	79,518.77	0.00	22,259.51	57,259.26	57,259.26
Support Serv - Technology	222,926.76	26,130.25	9,010.28	187,786.23	187,786.23
Support Serv - Pupil Accounting	12,147.83	0.00	12,147.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	264,669.51	2,540.00	262,129.51	0.00	0.00
Community Services	41,538.07	0.00	41,538.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	187,186.53	187,186.53	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,711.17	0.00	8,711.17	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	419.00	0.00	419.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	3,116.43	0.00	3,116.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	762,841.46	372,755.65	390,085.81	0.00	0.00
Community Services	59,451.88	0.00	59,451.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,456,581.60	1,456,581.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	700.00	0.00	700.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,009,020.21	**2,096,966.98**	**12,757,232.46**	**2,154,820.77**	**483,687.55**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25902 Woodland Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,932,821.67	0.00	1,932,821.67	0.00	0.00
Support Serv - Pupil	135,683.43	0.00	135,683.43	0.00	0.00
Support Serv - Instructional	19,906.82	0.00	19,906.82	0.00	0.00
Support Serv - Board of Ed	18,900.79	0.00	18,900.79	0.00	0.00
Support Serv - Executive Adm	240,807.73	0.00	240,807.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	105,859.47	0.00	105,859.47	0.00	0.00
Support Serv - Business	189,407.45	12,355.19	0.00	177,052.26	177,052.26
Operations and Maintenance	270,073.69	0.00	34,936.85	235,136.84	0.00
Pupil Transportation	58,655.94	0.00	58,655.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,975.83	0.00	12,975.83	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	43,854.82	0.00	500.00	43,354.82	43,354.82
Support Serv - Pupil Accounting	37,487.87	0.00	37,487.87	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	36,752.50	0.00	36,752.50	0.00	0.00
Community Services	817.47	817.47	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	78,023.10	78,023.10	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	11,889.51	0.00	11,889.51	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	54.00	0.00	54.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,134.50	121,134.50	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	326,367.39	326,367.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	9.72	0.00	9.72	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,641,483.70	**538,697.65**	**2,647,242.13**	**455,543.92**	**220,407.08**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25903 Grand Blanc Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,744,516.20	17,153.74	1,727,362.46	0.00	0.00
Support Serv - Pupil	253,874.99	0.00	253,874.99	0.00	0.00
Support Serv - Instructional	107,226.94	0.00	107,226.94	0.00	0.00
Support Serv - Board of Ed	23,542.30	0.00	23,542.30	0.00	0.00
Support Serv - Executive Adm	511,051.75	0.00	511,051.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	236,697.14	20,528.61	216,168.53	0.00	0.00
Support Serv - Business	12,977.44	6,230.74	0.00	6,746.70	6,746.70
Operations and Maintenance	330,395.40	8,949.00	0.00	321,446.40	0.00
Pupil Transportation	58,783.38	0.00	58,783.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,283.16	749.00	1,426.16	108.00	108.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	82,650.81	0.00	82,650.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,560.00	18,560.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	15,865.32	0.00	15,865.32	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	167,585.30	88,218.87	79,366.43	0.00	0.00
Community Services	19,559.90	0.00	19,559.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	490,618.76	490,618.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,076,188.79	**651,008.72**	**3,096,878.97**	**328,301.10**	**6,854.70**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25904 Northridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,114,612.14	6,714.28	1,107,897.86	0.00	0.00
Support Serv - Pupil	207,129.39	0.00	207,129.39	0.00	0.00
Support Serv - Instructional	145,570.87	0.00	145,570.87	0.00	0.00
Support Serv - Board of Ed	29,088.98	0.00	29,088.98	0.00	0.00
Support Serv - Executive Adm	189,758.75	0.00	189,758.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	198,031.71	0.00	198,031.71	0.00	0.00
Support Serv - Business	104,209.83	10,849.33	20,017.90	73,342.60	73,342.60
Operations and Maintenance	420,767.55	0.00	12,459.21	408,308.34	0.00
Pupil Transportation	11,200.00	0.00	11,200.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,413.08	0.00	17,413.08	0.00	0.00
Support Serv - Staff & Personnel	32,791.00	0.00	4,104.49	28,686.51	28,686.51
Support Serv - Technology	27,151.18	0.00	0.00	27,151.18	27,151.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,318.80	0.00	1,318.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,843.66	11,843.66	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	156,759.83	25,139.18	131,620.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,667,646.77	**54,546.45**	**2,075,611.69**	**537,488.63**	**129,180.29**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25905 International Academy of Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,458,692.32	15,640.15	4,443,052.17	0.00	0.00
Support Serv - Pupil	606,512.31	0.00	606,512.31	0.00	0.00
Support Serv - Instructional	709,557.60	0.00	709,557.60	0.00	0.00
Support Serv - Board of Ed	201,938.13	0.00	201,938.13	0.00	0.00
Support Serv - Executive Adm	1,275,358.36	0.00	1,275,358.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	329,755.15	0.00	329,755.15	0.00	0.00
Support Serv - Business	151,937.58	0.00	16,710.00	135,227.58	135,227.58
Operations and Maintenance	677,934.86	41,710.47	0.00	636,224.39	0.00
Pupil Transportation	98,399.88	0.00	98,399.88	0.00	0.00
Support Serv - Planning & Research	11,801.00	0.00	11,801.00	0.00	0.00
Support Serv - Communication	8,746.38	0.00	8,746.38	0.00	0.00
Support Serv - Staff & Personnel	12,810.04	0.00	12,810.04	0.00	0.00
Support Serv - Technology	118,824.89	0.00	0.00	118,824.89	118,824.89
Support Serv - Pupil Accounting	40,719.03	0.00	40,719.03	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	80,404.69	0.00	80,404.69	0.00	0.00
Community Services	210,067.90	49,882.00	160,185.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	176.00	0.00	118.00	58.00	58.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	455,653.71	26,841.18	428,812.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,199,475.00	1,199,475.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,934.09	10,934.09	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,659,698.92	**1,344,482.89**	**8,424,881.17**	**890,334.86**	**254,110.47**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25906 Center Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,873,954.43	0.00	1,873,954.43	0.00	0.00
Support Serv - Pupil	180,429.65	0.00	180,429.65	0.00	0.00
Support Serv - Instructional	199,874.92	0.00	199,874.92	0.00	0.00
Support Serv - Board of Ed	95,516.32	0.00	95,516.32	0.00	0.00
Support Serv - Executive Adm	540,445.47	0.00	540,445.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	364,388.10	0.00	364,388.10	0.00	0.00
Support Serv - Business	144,170.52	18,213.47	0.00	125,957.05	125,957.05
Operations and Maintenance	447,843.57	29,754.00	720.00	417,369.57	0.00
Pupil Transportation	66,580.00	0.00	66,580.00	0.00	0.00
Support Serv - Planning & Research	27,587.63	0.00	27,587.63	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,039.95	0.00	0.00	1,039.95	1,039.95
Support Serv - Technology	75,317.91	0.00	0.00	75,317.91	75,317.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	75,131.06	0.00	75,131.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	185,276.27	185,276.27	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,783.56	292,103.02	61,680.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	337,437.50	337,437.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,968,776.86	**862,784.26**	**3,486,308.12**	**619,684.48**	**202,314.91**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25907 Linden Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,308,194.00	0.00	3,308,194.00	0.00	0.00
Support Serv - Pupil	150,365.00	0.00	150,365.00	0.00	0.00
Support Serv - Instructional	553,323.00	0.00	553,323.00	0.00	0.00
Support Serv - Board of Ed	113,948.00	0.00	113,948.00	0.00	0.00
Support Serv - Executive Adm	429,601.00	0.00	429,601.00	0.00	0.00
Support Serv - Grant Writer	37,808.00	0.00	37,808.00	0.00	0.00
Support Serv - School Adm	444,114.00	0.00	444,114.00	0.00	0.00
Support Serv - Business	107,572.00	0.00	0.00	107,572.00	107,572.00
Operations and Maintenance	1,279,028.00	0.00	0.00	1,279,028.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,219.00	0.00	40,219.00	0.00	0.00
Support Serv - Staff & Personnel	184,818.00	0.00	0.00	184,818.00	184,818.00
Support Serv - Technology	169,734.00	0.00	0.00	169,734.00	169,734.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	94,440.00	0.00	94,440.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	290,317.00	69,243.00	221,074.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,203,481.00	**69,243.00**	**5,393,086.00**	**1,741,152.00**	**462,124.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25908 Academy of Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,914,036.00	800.00	1,913,236.00	0.00	0.00
Support Serv - Pupil	202,368.00	0.00	202,368.00	0.00	0.00
Support Serv - Instructional	303,447.00	98,843.00	204,604.00	0.00	0.00
Support Serv - Board of Ed	130,993.00	0.00	130,993.00	0.00	0.00
Support Serv - Executive Adm	231,214.00	0.00	231,214.00	0.00	0.00
Support Serv - Grant Writer	107,290.00	0.00	107,290.00	0.00	0.00
Support Serv - School Adm	274,955.00	4,160.00	270,795.00	0.00	0.00
Support Serv - Business	121,718.00	0.00	0.00	121,718.00	121,718.00
Operations and Maintenance	821,866.00	3,478.00	1,479.00	816,909.00	0.00
Pupil Transportation	166,425.00	0.00	166,425.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,339.00	0.00	9,339.00	0.00	0.00
Support Serv - Staff & Personnel	3,843.00	0.00	2,029.00	1,814.00	1,814.00
Support Serv - Technology	89,710.00	0.00	0.00	89,710.00	89,710.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	34,639.00	0.00	34,639.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	258,638.00	258,638.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	41,078.00	0.00	41,078.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	264,047.00	146,891.00	117,156.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,975,606.00	**512,810.00**	**3,432,645.00**	**1,030,151.00**	**213,242.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25909 Burton Glen Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,897,801.00	0.00	2,897,801.00	0.00	0.00
Support Serv - Pupil	138,588.00	0.00	138,588.00	0.00	0.00
Support Serv - Instructional	463,219.00	0.00	463,219.00	0.00	0.00
Support Serv - Board of Ed	112,807.00	0.00	112,807.00	0.00	0.00
Support Serv - Executive Adm	403,629.00	0.00	403,629.00	0.00	0.00
Support Serv - Grant Writer	34,614.00	0.00	34,614.00	0.00	0.00
Support Serv - School Adm	441,342.00	0.00	441,342.00	0.00	0.00
Support Serv - Business	94,968.00	0.00	0.00	94,968.00	94,968.00
Operations and Maintenance	1,278,610.00	0.00	1,606.00	1,277,004.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,885.00	0.00	42,885.00	0.00	0.00
Support Serv - Staff & Personnel	167,407.00	0.00	0.00	167,407.00	167,407.00
Support Serv - Technology	155,396.00	0.00	0.00	155,396.00	155,396.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	83,375.00	0.00	83,375.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	269,447.00	60,249.00	209,198.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,584,088.00	**60,249.00**	**4,829,064.00**	**1,694,775.00**	**417,771.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25910 Richfield Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,573,911.72	27,739.24	2,546,172.48	0.00	0.00
Support Serv - Pupil	275,537.61	0.00	275,537.61	0.00	0.00
Support Serv - Instructional	253,338.70	0.00	253,338.70	0.00	0.00
Support Serv - Board of Ed	17,441.57	0.00	17,441.57	0.00	0.00
Support Serv - Executive Adm	867,531.30	0.00	867,531.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	391,324.07	0.00	391,324.07	0.00	0.00
Support Serv - Business	10,562.76	0.00	0.00	10,562.76	10,562.76
Operations and Maintenance	303,751.01	0.00	16,162.00	287,589.01	0.00
Pupil Transportation	116,318.17	0.00	116,318.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,051.90	0.00	4,717.90	334.00	334.00
Support Serv - Technology	4,797.90	0.00	0.00	4,797.90	4,797.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,800.00	0.00	1,800.00	0.00	0.00
Community Services	20,930.03	0.00	20,930.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,436.00	44,436.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	291,648.80	240,234.34	51,414.46	0.00	0.00
Community Services	29,037.75	0.00	29,037.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	426,336.76	426,336.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,633,756.05	**738,746.34**	**4,591,726.04**	**303,283.67**	**15,694.66**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
25911 Madison Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,146,660.03	28,475.87	2,118,184.16	0.00	0.00
Support Serv - Pupil	51,074.16	0.00	51,074.16	0.00	0.00
Support Serv - Instructional	33,190.95	0.00	33,190.95	0.00	0.00
Support Serv - Board of Ed	72,145.99	0.00	72,145.99	0.00	0.00
Support Serv - Executive Adm	614,455.40	0.00	614,455.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	438,487.99	0.00	438,487.99	0.00	0.00
Support Serv - Business	140,000.92	114,888.92	0.00	25,112.00	25,112.00
Operations and Maintenance	4,320,398.71	3,798,178.19	0.00	522,220.52	0.00
Pupil Transportation	66,980.00	0.00	66,980.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	255.00	0.00	255.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	212,446.42	174,354.44	38,091.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,203,136.42	1,203,136.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,299,231.99	**5,319,033.84**	**3,432,865.63**	**547,332.52**	**25,112.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
26010 Beaverton Rural Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,708,992.51	33,976.00	7,675,016.51	0.00	0.00
Support Serv - Pupil	371,414.49	0.00	371,414.49	0.00	0.00
Support Serv - Instructional	133,814.26	1,896.98	131,917.28	0.00	0.00
Support Serv - Board of Ed	60,470.37	0.00	60,470.37	0.00	0.00
Support Serv - Executive Adm	363,621.49	453.00	363,168.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	568,739.61	0.00	568,739.61	0.00	0.00
Support Serv - Business	315,033.62	11,311.37	0.00	303,722.25	303,722.25
Operations and Maintenance	850,779.06	0.00	0.00	850,779.06	0.00
Pupil Transportation	730,160.21	44,398.02	685,762.19	0.00	0.00
Support Serv - Planning & Research	13,870.50	0.00	13,870.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	31,027.07	0.00	29,922.07	1,105.00	1,105.00
Support Serv - Technology	166,262.91	18,734.86	0.00	147,528.05	147,528.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	177,829.23	0.00	177,829.23	0.00	0.00
Community Services	50,674.11	0.00	50,674.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	705,641.40	339,991.93	365,649.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,047,300.00	1,047,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,300.00	0.00	2,300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,297,930.84	**1,498,062.16**	**10,496,734.32**	**1,303,134.36**	**452,355.30**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
26040 Gladwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,446,572.62	373.54	9,446,199.08	0.00	0.00
Support Serv - Pupil	983,777.21	0.00	983,777.21	0.00	0.00
Support Serv - Instructional	767,564.26	61,221.83	706,342.43	0.00	0.00
Support Serv - Board of Ed	60,742.23	0.00	60,742.23	0.00	0.00
Support Serv - Executive Adm	197,907.44	0.00	197,907.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	992,914.44	0.00	992,914.44	0.00	0.00
Support Serv - Business	600,263.62	50.84	15,075.31	585,137.47	585,137.47
Operations and Maintenance	1,140,809.58	9,138.00	894.17	1,130,777.41	0.00
Pupil Transportation	1,134,887.87	2,277.42	1,132,610.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,187.19	0.00	0.00	1,187.19	1,187.19
Support Serv - Technology	268,037.57	71,042.59	0.00	196,994.98	196,994.98
Support Serv - Pupil Accounting	15,075.30	0.00	15,075.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	305,305.44	1,780.47	303,524.97	0.00	0.00
Community Services	11,417.49	0.00	11,417.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	27,997.66	27,997.66	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	813,855.49	394,427.95	419,427.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,051,378.57	1,051,378.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	35,217.56	35,217.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,854,911.54	**1,654,906.43**	**14,285,908.06**	**1,914,097.05**	**783,319.64**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
26901 Creative Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	286,125.00	3,297.00	282,828.00	0.00	0.00
Support Serv - Pupil	3,325.00	0.00	3,325.00	0.00	0.00
Support Serv - Instructional	7,808.00	0.00	7,808.00	0.00	0.00
Support Serv - Board of Ed	11,588.00	0.00	11,588.00	0.00	0.00
Support Serv - Executive Adm	62,130.00	0.00	62,130.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	44,004.00	1,803.00	42,201.00	0.00	0.00
Support Serv - Business	423.00	0.00	0.00	423.00	423.00
Operations and Maintenance	56,854.00	0.00	0.00	56,854.00	0.00
Pupil Transportation	10,277.00	0.00	10,277.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,518.00	0.00	6,518.00	0.00	0.00
Support Serv - Staff & Personnel	2,601.00	0.00	1,582.00	1,019.00	1,019.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,246.00	26,246.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	517,899.00	**31,346.00**	**428,257.00**	**58,296.00**	**1,442.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
27000 Gogebic-Ontonagon ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,369.00	0.00	2,369.00	0.00	0.00
Support Serv - Pupil	277,150.77	0.00	277,150.77	0.00	0.00
Support Serv - Instructional	410,009.46	51,828.21	358,181.25	0.00	0.00
Support Serv - Board of Ed	38,375.57	0.00	38,375.57	0.00	0.00
Support Serv - Executive Adm	179,859.96	0.00	179,859.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	40,828.72	1,501.49	0.00	39,327.23	39,327.23
Operations and Maintenance	52,485.23	22,509.00	0.00	29,976.23	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	682.88	0.00	0.00	682.88	682.88
Support Serv - Technology	16,825.07	0.00	0.00	16,825.07	16,825.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	56,824.25	0.00	56,824.25	0.00	0.00
Support Serv - Other	28,858.09	28,858.09	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,462,282.30	43,158.00	1,419,124.30	0.00	0.00
Support Serv - Pupil	1,667,976.64	0.00	1,667,976.64	0.00	0.00
Support Serv - Instructional	439,087.02	0.00	439,087.02	0.00	0.00
Support Serv - Board of Ed	11,950.24	0.00	11,950.24	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	149,256.40	12,902.72	0.00	136,353.68	136,353.68
Operations and Maintenance	130,040.21	14,961.00	0.00	115,079.21	0.00
Pupil Transportation	197,395.33	0.00	197,395.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,528.13	0.00	0.00	1,528.13	1,528.13
Support Serv - Technology	41,797.24	0.00	0.00	41,797.24	41,797.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	121,531.86	0.00	121,531.86	0.00	0.00
Support Serv - Other	60,661.70	60,661.70	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	301,095.24	301,095.24	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,688,871.31	**537,475.45**	**4,769,826.19**	**381,569.67**	**236,514.23**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
27010 Bessemer Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,745,822.45	0.00	2,745,822.45	0.00	0.00
Support Serv - Pupil	98,491.60	0.00	98,491.60	0.00	0.00
Support Serv - Instructional	4,928.41	0.00	4,928.41	0.00	0.00
Support Serv - Board of Ed	23,014.76	0.00	23,014.76	0.00	0.00
Support Serv - Executive Adm	220,799.42	0.00	220,799.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	147,394.45	0.00	147,394.45	0.00	0.00
Support Serv - Business	60,623.89	42,568.17	0.00	18,055.72	18,055.72
Operations and Maintenance	469,162.77	0.00	0.00	469,162.77	0.00
Pupil Transportation	108,011.94	0.00	108,011.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	49,135.13	0.00	0.00	49,135.13	49,135.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	96,903.50	0.00	96,903.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	163,889.39	74,779.27	89,110.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	271,909.34	271,909.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,436.43	3,436.43	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,463,523.48	**392,693.21**	**3,534,476.65**	**536,353.62**	**67,190.85**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
27020 Ironwood Area Schools of Gogebic County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,359,722.28	0.00	5,359,722.28	0.00	0.00
Support Serv - Pupil	208,643.93	0.00	208,643.93	0.00	0.00
Support Serv - Instructional	542,987.90	0.00	542,987.90	0.00	0.00
Support Serv - Board of Ed	366,918.90	0.00	366,918.90	0.00	0.00
Support Serv - Executive Adm	204,910.35	0.00	204,910.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	459,374.52	0.00	459,374.52	0.00	0.00
Support Serv - Business	205,253.20	75,933.79	0.00	129,319.41	129,319.41
Operations and Maintenance	687,666.80	1,200.00	6,786.76	679,680.04	0.00
Pupil Transportation	418,572.35	0.00	418,572.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	41,123.45	0.00	41,123.45	0.00	0.00
Community Services	9,035.05	0.00	9,035.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	460,930.39	218,213.62	242,716.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	766,254.68	766,254.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,898,286.03	4,898,286.03	0.00	0.00	0.00
Trust Funds					
All Costs *	28,543.75	0.00	28,543.75	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,658,223.58	**5,959,888.12**	**7,889,336.01**	**808,999.45**	**129,319.41**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
27070 Wakefield-Marenisco School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,790,383.96	0.00	1,790,383.96	0.00	0.00
Support Serv - Pupil	90,036.94	0.00	90,036.94	0.00	0.00
Support Serv - Instructional	313.56	0.00	313.56	0.00	0.00
Support Serv - Board of Ed	39,618.93	0.00	39,618.93	0.00	0.00
Support Serv - Executive Adm	94,362.71	0.00	94,362.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	184,723.63	0.00	184,723.63	0.00	0.00
Support Serv - Business	94,465.42	0.00	0.00	94,465.42	94,465.42
Operations and Maintenance	262,347.29	0.00	0.00	262,347.29	0.00
Pupil Transportation	182,912.46	0.00	182,912.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	30,692.62	0.00	0.00	30,692.62	30,692.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	74,139.49	1,655.61	72,483.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	127,200.44	55,738.06	71,462.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	77,945.94	77,945.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	321,378.00	321,378.00	0.00	0.00	0.00
Trust Funds					
All Costs *	11,873.91	0.00	11,873.91	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,382,395.30	**456,717.61**	**2,538,172.36**	**387,505.33**	**125,158.04**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
27080 Watersmeet Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,078,377.80	2,340.00	2,076,037.80	0.00	0.00
Support Serv - Pupil	64,155.88	0.00	64,155.88	0.00	0.00
Support Serv - Instructional	72,088.71	0.00	72,088.71	0.00	0.00
Support Serv - Board of Ed	52,128.58	0.00	52,128.58	0.00	0.00
Support Serv - Executive Adm	139,299.21	1,608.00	137,691.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	185,362.44	0.00	185,362.44	0.00	0.00
Support Serv - Business	85,365.81	0.00	0.00	85,365.81	85,365.81
Operations and Maintenance	338,889.36	0.00	0.00	338,889.36	0.00
Pupil Transportation	139,285.30	0.00	139,285.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	71,854.20	19,395.21	0.00	52,458.99	52,458.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	75,009.15	0.00	75,009.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	158,876.81	65,078.80	93,798.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	536,764.92	536,764.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,369.80	3,369.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,000,827.97	**628,556.73**	**2,895,557.08**	**476,714.16**	**137,824.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
28000 Traverse Bay Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	130,857.53	0.00	130,857.53	0.00	0.00
Support Serv - Pupil	70,187.45	0.00	70,187.45	0.00	0.00
Support Serv - Instructional	1,585,728.46	34,918.34	1,550,810.12	0.00	0.00
Support Serv - Board of Ed	27,851.07	0.00	27,851.07	0.00	0.00
Support Serv - Executive Adm	435,984.24	0.00	435,984.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	756,704.01	12,653.01	0.00	744,051.00	744,051.00
Operations and Maintenance	194,770.71	3,151.37	240.00	191,379.34	0.00
Pupil Transportation	55,000.00	0.00	55,000.00	0.00	0.00
Support Serv - Planning & Research	648.97	0.00	648.97	0.00	0.00
Support Serv - Communication	121,485.70	0.00	121,485.70	0.00	0.00
Support Serv - Staff & Personnel	279,774.31	12,588.03	4,128.01	263,058.27	263,058.27
Support Serv - Technology	1,110,734.97	98,744.22	94,888.26	917,102.49	917,102.49
Support Serv - Pupil Accounting	61,032.06	0.00	61,032.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	237,132.66	0.00	237,132.66	0.00	0.00
Community Services	71,299.22	0.00	71,299.22	0.00	0.00
Payments to Government Agencies	1,174,837.42	1,174,837.42	0.00	0.00	0.00
Facilities Acquisition	9,241.00	3,000.00	6,241.00	0.00	0.00
Special Revenue Funds					
Instructional	14,426,549.69	216,179.89	14,210,369.80	0.00	0.00
Support Serv - Pupil	17,040,372.02	61,287.09	16,979,084.93	0.00	0.00
Support Serv - Instructional	4,988,942.78	571,464.37	4,417,478.41	0.00	0.00
Support Serv - Board of Ed	58,094.86	0.00	58,094.86	0.00	0.00
Support Serv - Executive Adm	291,801.08	0.00	291,801.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	576,518.93	627.00	575,891.93	0.00	0.00
Support Serv - Business	738,217.96	102,949.02	0.00	635,268.94	635,268.94
Operations and Maintenance	2,713,693.91	175,852.90	71,474.87	2,466,366.14	0.00
Pupil Transportation	3,439,542.18	0.00	3,439,542.18	0.00	0.00
Support Serv - Planning & Research	176,704.87	0.00	176,704.87	0.00	0.00
Support Serv - Communication	21,772.63	0.00	21,772.63	0.00	0.00
Support Serv - Staff & Personnel	50,098.96	0.00	21,100.68	28,998.28	28,998.28
Support Serv - Technology	1,222.24	0.00	0.00	1,222.24	1,222.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	193,911.11	0.00	193,911.11	0.00	0.00
Community Services	4,145,192.93	10,400.30	4,134,792.63	0.00	0.00
Payments to Government Agencies	6,109,266.55	6,109,266.55	0.00	0.00	0.00
Facilities Acquisition	384,232.71	314,871.43	69,361.28	0.00	0.00
Debt Service Funds					
All Costs **	985,945.78	985,945.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	639,986.48	639,986.48	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	452,759.31	452,759.31	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	63,758,096.76	**10,981,482.51**	**47,529,167.55**	**5,247,446.70**	**2,589,701.22**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
28010 Traverse City Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	50,249,345.56	43,095.27	50,206,250.29	0.00	0.00
Support Serv - Pupil	3,473,507.44	2,737.66	3,470,769.78	0.00	0.00
Support Serv - Instructional	4,106,524.21	18,103.68	4,088,420.53	0.00	0.00
Support Serv - Board of Ed	195,538.32	2,902.10	192,636.22	0.00	0.00
Support Serv - Executive Adm	338,726.20	10,478.35	328,247.85	0.00	0.00
Support Serv - Grant Writer	34,328.73	0.00	34,328.73	0.00	0.00
Support Serv - School Adm	5,815,683.46	4,680.17	5,811,003.29	0.00	0.00
Support Serv - Business	1,419,494.74	278.48	63,334.53	1,355,881.73	1,355,881.73
Operations and Maintenance	8,107,267.97	56,798.17	1,335.00	8,049,134.80	0.00
Pupil Transportation	5,585,257.80	4,143.19	5,581,114.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	317,248.20	1,622.06	315,626.14	0.00	0.00
Support Serv - Staff & Personnel	681,224.07	1,662.10	29,975.54	649,586.43	649,586.43
Support Serv - Technology	1,521,961.05	26,630.34	55,480.10	1,439,850.61	1,439,850.61
Support Serv - Pupil Accounting	69,891.89	0.00	69,891.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,940,156.52	18,244.40	1,921,912.12	0.00	0.00
Community Services	280,393.83	8,890.95	271,502.88	0.00	0.00
Payments to Government Agencies	462,146.61	462,146.61	0.00	0.00	0.00
Facilities Acquisition	11,591.00	11,591.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	194,688.46	0.00	194,688.46	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	80,007.09	0.00	80,007.09	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	46,362.67	0.00	30,230.00	16,132.67	16,132.67
Operations and Maintenance	101,220.32	0.00	65,223.37	35,996.95	0.00
Pupil Transportation	16,740.41	0.00	16,740.41	0.00	0.00
Support Serv - Planning & Research	6,600.00	0.00	6,600.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	201.05	0.00	201.05	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,972,360.82	2,724,785.11	2,247,575.71	0.00	0.00
Community Services	1,582,770.07	57,035.18	1,525,734.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,352,542.49	14,352,542.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,335,729.66	14,335,729.66	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	120,299,510.64	**32,144,096.97**	**76,608,830.48**	**11,546,583.19**	**3,461,451.44**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
28035 Buckley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,268,345.65	14,167.67	2,254,177.98	0.00	0.00
Support Serv - Pupil	17,101.38	0.00	17,101.38	0.00	0.00
Support Serv - Instructional	52,402.54	0.00	52,402.54	0.00	0.00
Support Serv - Board of Ed	47,436.63	0.00	47,436.63	0.00	0.00
Support Serv - Executive Adm	126,878.60	0.00	126,878.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	208,632.30	0.00	208,632.30	0.00	0.00
Support Serv - Business	107,392.89	5,450.29	0.00	101,942.60	101,942.60
Operations and Maintenance	388,498.74	1,009.55	0.00	387,489.19	0.00
Pupil Transportation	198,109.43	0.00	198,109.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	89,281.84	20,658.27	0.00	68,623.57	68,623.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	16,234.15	0.00	16,234.15	0.00	0.00
Support Serv - Other	120,625.36	4,503.09	116,122.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	623.80	623.80	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	210,651.99	132,990.24	77,661.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	456,727.76	456,727.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,775.94	6,775.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,315,719.00	**642,906.61**	**3,114,757.03**	**558,055.36**	**170,566.17**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
28090 Kingsley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,842,782.42	18,132.64	7,824,649.78	0.00	0.00
Support Serv - Pupil	376,275.05	0.00	376,275.05	0.00	0.00
Support Serv - Instructional	100,557.41	565.34	99,992.07	0.00	0.00
Support Serv - Board of Ed	49,412.73	0.00	49,412.73	0.00	0.00
Support Serv - Executive Adm	214,567.28	200.00	214,367.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	643,589.75	169.99	643,419.76	0.00	0.00
Support Serv - Business	212,502.83	7,797.50	0.00	204,705.33	204,705.33
Operations and Maintenance	968,908.65	19,630.91	3,605.76	945,671.98	0.00
Pupil Transportation	881,678.08	90,835.63	790,842.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	144,442.98	20,684.87	1,200.00	122,558.11	122,558.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	294,143.82	0.00	294,143.82	0.00	0.00
Community Services	40,598.18	0.00	40,598.18	0.00	0.00
Payments to Government Agencies	2,910.51	2,910.51	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	748,168.98	272,010.28	476,158.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	667,152.09	667,152.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	68,955.11	68,955.11	0.00	0.00	0.00
Trust Funds					
All Costs *	2,900.00	0.00	2,900.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,259,545.87	**1,169,044.87**	**10,817,565.58**	**1,272,935.42**	**327,263.44**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
28901 Woodland School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	789,538.43	26,126.46	763,411.97	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	13,447.14	300.00	13,147.14	0.00	0.00
Support Serv - Board of Ed	7,522.69	0.00	7,522.69	0.00	0.00
Support Serv - Executive Adm	280,276.23	9,186.73	271,089.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	124,722.01	897.24	0.00	123,824.77	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	47,920.50	0.00	47,920.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,321.53	7,321.53	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,270,748.53	**43,831.96**	**1,103,091.80**	**123,824.77**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
28902 Grand Traverse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,501,252.00	5,533.00	4,495,719.00	0.00	0.00
Support Serv - Pupil	514,720.00	0.00	514,720.00	0.00	0.00
Support Serv - Instructional	110,063.00	0.00	110,063.00	0.00	0.00
Support Serv - Board of Ed	18,857.00	0.00	18,857.00	0.00	0.00
Support Serv - Executive Adm	1,349,193.00	0.00	1,349,193.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	380,867.00	0.00	380,867.00	0.00	0.00
Support Serv - Business	243,728.00	197,836.00	0.00	45,892.00	45,892.00
Operations and Maintenance	496,456.75	0.00	0.00	496,456.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	96,902.00	0.00	0.00	96,902.00	96,902.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,842.00	11,842.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	473,454.00	473,454.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,393,431.00	1,393,431.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,590,765.75	**2,082,096.00**	**6,869,419.00**	**639,250.75**	**142,794.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
28903 Traverse City College Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	316,815.20	0.00	316,815.20	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	19,017.45	0.00	19,017.45	0.00	0.00
Support Serv - Board of Ed	17,259.98	0.00	17,259.98	0.00	0.00
Support Serv - Executive Adm	34,827.86	0.00	34,827.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	128,117.86	0.00	128,117.86	0.00	0.00
Support Serv - Business	12,999.96	0.00	78.17	12,921.79	12,921.79
Operations and Maintenance	83,030.97	0.00	0.00	83,030.97	0.00
Pupil Transportation	145.00	0.00	145.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	44,402.97	0.00	44,402.97	0.00	0.00
Support Serv - Staff & Personnel	6,809.40	0.00	0.00	6,809.40	6,809.40
Support Serv - Technology	19,930.08	0.00	0.00	19,930.08	19,930.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	105.00	0.00	105.00	0.00	0.00
Community Services	37.54	0.00	37.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,788.82	8,411.82	5,377.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	697,288.09	**8,411.82**	**566,184.03**	**122,692.24**	**39,661.27**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
29000 Gratiot-Isabella RESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	72,043.94	0.00	72,043.94	0.00	0.00
Support Serv - Instructional	494,972.96	0.00	494,972.96	0.00	0.00
Support Serv - Board of Ed	79,860.71	0.00	79,860.71	0.00	0.00
Support Serv - Executive Adm	305,663.46	0.00	305,663.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	599,234.17	16,328.67	0.00	582,905.50	582,905.50
Operations and Maintenance	148,189.70	0.00	0.00	148,189.70	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	53,884.06	0.00	53,884.06	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	197.00	0.00	0.00	197.00	197.00
Support Serv - Technology	150,252.47	0.00	0.00	150,252.47	150,252.47
Support Serv - Pupil Accounting	32,401.00	0.00	32,401.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,305,008.91	0.00	6,305,008.91	0.00	0.00
Support Serv - Pupil	4,946,628.24	0.00	4,946,628.24	0.00	0.00
Support Serv - Instructional	318,383.90	20,046.78	298,337.12	0.00	0.00
Support Serv - Board of Ed	18,842.77	0.00	18,842.77	0.00	0.00
Support Serv - Executive Adm	282,003.61	0.00	282,003.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	673,605.51	0.00	673,605.51	0.00	0.00
Support Serv - Business	123,641.15	12,041.34	8,138.79	103,461.02	103,461.02
Operations and Maintenance	703,603.91	179,663.69	0.00	523,940.22	0.00
Pupil Transportation	2,113,545.85	0.00	2,113,545.85	0.00	0.00
Support Serv - Planning & Research	46,493.01	0.00	46,493.01	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	21,473.50	0.00	246.25	21,227.25	21,227.25
Support Serv - Technology	370,885.40	71,035.00	20,080.97	279,769.43	279,769.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	57,706.99	0.00	57,706.99	0.00	0.00
Community Services	4,113,862.74	193.96	4,113,668.78	0.00	0.00
Payments to Government Agencies	5,352,392.05	5,352,392.05	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	101,202.34	101,202.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	79,954.53	79,954.53	0.00	0.00	0.00
Trust Funds					
All Costs *	61,817.09	0.00	61,817.09	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,627,750.97	**5,832,858.36**	**19,984,950.02**	**1,809,942.59**	**1,137,812.67**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
29010 Alma Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,678,128.55	36,348.34	12,641,780.21	0.00	0.00
Support Serv - Pupil	1,165,755.55	983.15	1,164,772.40	0.00	0.00
Support Serv - Instructional	351,300.06	1,649.90	349,650.16	0.00	0.00
Support Serv - Board of Ed	43,873.50	1,696.45	42,177.05	0.00	0.00
Support Serv - Executive Adm	146,592.30	769.85	145,822.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,269,211.33	1,550.39	1,267,660.94	0.00	0.00
Support Serv - Business	423,890.13	49,437.24	6,216.62	368,236.27	368,236.27
Operations and Maintenance	2,272,025.02	17,245.23	9,480.03	2,245,299.76	0.00
Pupil Transportation	611,565.50	498.32	611,067.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	39,764.17	0.00	4,566.87	35,197.30	35,197.30
Support Serv - Technology	214,705.36	43,428.21	668.49	170,608.66	170,608.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	438,079.10	5,318.97	432,760.13	0.00	0.00
Community Services	149,876.06	0.00	149,876.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	65,922.52	65,922.52	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,393.00	0.00	3,155.49	237.51	0.00
Pupil Transportation	1,518.00	0.00	1,518.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	975,198.19	543,071.32	432,126.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,505,931.97	2,505,931.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,386,346.15	1,386,346.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,894,405.62	1,894,405.62	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,637,482.08	**6,554,603.63**	**17,263,298.95**	**2,819,579.50**	**574,042.23**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
29020 Ashley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,059,384.90	11.70	2,059,373.20	0.00	0.00
Support Serv - Pupil	47,590.65	0.00	47,590.65	0.00	0.00
Support Serv - Instructional	84,212.03	0.00	84,212.03	0.00	0.00
Support Serv - Board of Ed	22,337.39	0.00	22,337.39	0.00	0.00
Support Serv - Executive Adm	190,300.19	0.00	190,300.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	130,209.01	0.00	130,209.01	0.00	0.00
Support Serv - Business	23,000.60	18,064.90	0.00	4,935.70	4,935.70
Operations and Maintenance	347,645.70	3,654.61	0.00	343,991.09	0.00
Pupil Transportation	188,508.12	26,081.49	162,426.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,631.58	0.00	0.00	3,631.58	3,631.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	76,474.54	3,003.88	73,470.66	0.00	0.00
Community Services	31,371.14	0.00	31,371.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	145,196.61	70,164.21	75,032.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	385,062.50	385,062.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,734,924.96	**506,043.29**	**2,876,323.30**	**352,558.37**	**8,567.28**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
29040 Breckenridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,528,281.94	0.00	4,528,281.94	0.00	0.00
Support Serv - Pupil	250,442.07	0.00	250,442.07	0.00	0.00
Support Serv - Instructional	212,455.83	0.00	212,455.83	0.00	0.00
Support Serv - Board of Ed	46,957.91	0.00	46,957.91	0.00	0.00
Support Serv - Executive Adm	237,695.04	0.00	237,695.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	458,267.04	0.00	458,267.04	0.00	0.00
Support Serv - Business	103,332.22	39,211.85	0.00	64,120.37	64,120.37
Operations and Maintenance	653,041.96	0.00	0.00	653,041.96	0.00
Pupil Transportation	427,958.50	78,328.00	349,630.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,883.55	0.00	7,883.55	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,691.84	0.00	0.00	5,691.84	5,691.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	185,235.91	0.00	185,235.91	0.00	0.00
Community Services	5,201.32	0.00	5,201.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,993.01	156,673.48	94,319.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	598,543.57	598,543.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	652,048.12	652,048.12	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,624,029.83	**1,524,805.02**	**6,376,370.64**	**722,854.17**	**69,812.21**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
29050 Fulton Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,518,543.83	22,831.85	5,495,711.98	0.00	0.00
Support Serv - Pupil	141,380.56	0.00	141,380.56	0.00	0.00
Support Serv - Instructional	211,188.99	1,044.00	210,144.99	0.00	0.00
Support Serv - Board of Ed	57,724.77	0.00	57,724.77	0.00	0.00
Support Serv - Executive Adm	285,879.79	331.96	285,547.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	463,799.21	0.00	463,799.21	0.00	0.00
Support Serv - Business	31,628.40	2,157.40	0.00	29,471.00	29,471.00
Operations and Maintenance	640,261.40	2,430.94	0.00	637,830.46	0.00
Pupil Transportation	577,645.33	110,000.00	467,645.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	275,614.73	0.00	275,614.73	0.00	0.00
Community Services	219,513.99	0.00	219,513.99	0.00	0.00
Payments to Government Agencies	123,507.61	123,507.61	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	527.00	0.00	446.90	80.10	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	343,465.16	150,743.98	192,721.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	35,215.21	35,215.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	386,927.25	386,927.25	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,312,823.23	**835,190.20**	**7,810,251.47**	**667,381.56**	**29,471.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
29060 Ithaca Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,339,502.03	241.97	7,339,260.06	0.00	0.00
Support Serv - Pupil	528,433.96	0.00	528,433.96	0.00	0.00
Support Serv - Instructional	39,966.42	621.26	39,345.16	0.00	0.00
Support Serv - Board of Ed	47,578.99	0.00	47,578.99	0.00	0.00
Support Serv - Executive Adm	472,634.90	40,014.64	432,620.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	562,270.10	2,267.88	560,002.22	0.00	0.00
Support Serv - Business	242,147.21	21,412.89	0.00	220,734.32	220,734.32
Operations and Maintenance	949,334.59	16,335.50	0.00	932,999.09	0.00
Pupil Transportation	573,972.27	85,821.24	488,151.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	414,919.98	0.00	414,919.98	0.00	0.00
Community Services	155,718.21	0.00	155,718.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	590,470.05	312,206.61	278,263.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	570,729.33	570,729.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	194,682.55	194,682.55	0.00	0.00	0.00
Trust Funds					
All Costs *	4,625.00	0.00	4,625.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,686,985.59	**1,244,333.87**	**10,288,918.31**	**1,153,733.41**	**220,734.32**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
29100 St. Louis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,938,790.14	0.00	5,938,790.14	0.00	0.00
Support Serv - Pupil	152,033.27	0.00	152,033.27	0.00	0.00
Support Serv - Instructional	408,893.00	785.06	408,107.94	0.00	0.00
Support Serv - Board of Ed	57,785.02	0.00	57,785.02	0.00	0.00
Support Serv - Executive Adm	241,281.28	0.00	241,281.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	720,294.11	0.00	720,294.11	0.00	0.00
Support Serv - Business	267,208.70	49,698.63	0.00	217,510.07	217,510.07
Operations and Maintenance	996,420.06	320.59	0.00	996,099.47	0.00
Pupil Transportation	468,428.07	85,400.00	383,028.07	0.00	0.00
Support Serv - Planning & Research	1,920.00	0.00	1,920.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,660.08	0.00	0.00	3,660.08	3,660.08
Support Serv - Technology	10,907.14	0.00	0.00	10,907.14	10,907.14
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	184,717.11	931.22	183,785.89	0.00	0.00
Community Services	830.48	0.00	830.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	410,679.90	30,184.13	380,495.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,406,162.39	8,406,162.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,270,010.75	**8,573,482.02**	**8,468,351.97**	**1,228,176.76**	**232,077.29**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
30000 Hillsdale ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	308,772.39	0.00	308,772.39	0.00	0.00
Support Serv - Pupil	86,297.84	0.00	86,297.84	0.00	0.00
Support Serv - Instructional	262,091.58	0.00	262,091.58	0.00	0.00
Support Serv - Board of Ed	25,876.17	0.00	25,876.17	0.00	0.00
Support Serv - Executive Adm	163,350.30	0.00	163,350.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,375.73	0.00	12,375.73	0.00	0.00
Support Serv - Business	204,329.88	26,354.61	0.00	177,975.27	177,975.27
Operations and Maintenance	165,610.57	0.00	0.00	165,610.57	0.00
Pupil Transportation	18,762.79	0.00	18,762.79	0.00	0.00
Support Serv - Planning & Research	1,183.25	0.00	1,183.25	0.00	0.00
Support Serv - Communication	23,026.63	0.00	23,026.63	0.00	0.00
Support Serv - Staff & Personnel	91,247.44	0.00	52,434.25	38,813.19	38,813.19
Support Serv - Technology	54,066.27	0.00	0.00	54,066.27	54,066.27
Support Serv - Pupil Accounting	28,107.08	0.00	28,107.08	0.00	0.00
Support Serv - Central - Other	59,752.00	0.00	59,752.00	0.00	0.00
Support Serv - Other	6,871.52	0.00	6,871.52	0.00	0.00
Community Services	34,528.35	0.00	34,528.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	50,219.50	50,219.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,945,280.34	0.00	4,945,280.34	0.00	0.00
Support Serv - Pupil	2,975,943.44	0.00	2,975,943.44	0.00	0.00
Support Serv - Instructional	690,899.38	0.00	690,899.38	0.00	0.00
Support Serv - Board of Ed	37,572.46	0.00	37,572.46	0.00	0.00
Support Serv - Executive Adm	59,456.37	0.00	59,456.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	243,862.33	0.00	243,862.33	0.00	0.00
Support Serv - Business	552,319.92	27,896.83	3,948.47	520,474.62	520,474.62
Operations and Maintenance	350,996.34	5,000.00	0.00	345,996.34	0.00
Pupil Transportation	742,131.47	95,557.00	646,574.47	0.00	0.00
Support Serv - Planning & Research	49,593.70	0.00	49,593.70	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	108,214.62	0.00	23,406.74	84,807.88	84,807.88
Support Serv - Technology	343,345.58	0.00	66,810.94	276,534.64	276,534.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	284,341.15	0.00	284,341.15	0.00	0.00
Support Serv - Other	38,403.17	38,090.25	312.92	0.00	0.00
Community Services	30,488.77	10,947.71	19,541.06	0.00	0.00
Payments to Government Agencies	32,101.99	32,101.99	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	154,039.13	154,039.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	1.04	1.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,235,460.49	**440,208.06**	**11,130,973.65**	**1,664,278.78**	**1,152,671.87**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
30010 Camden-Frontier School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,366,628.67	0.00	3,366,628.67	0.00	0.00
Support Serv - Pupil	37,629.95	0.00	37,629.95	0.00	0.00
Support Serv - Instructional	194,681.83	0.00	194,681.83	0.00	0.00
Support Serv - Board of Ed	35,855.79	0.00	35,855.79	0.00	0.00
Support Serv - Executive Adm	41,244.20	0.00	41,244.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	266,790.42	0.00	266,790.42	0.00	0.00
Support Serv - Business	122,674.32	31,721.40	0.00	90,952.92	90,952.92
Operations and Maintenance	457,626.88	0.00	0.00	457,626.88	0.00
Pupil Transportation	263,486.35	0.00	263,486.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	12,277.12	0.00	12,277.12	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	116,525.53	0.00	116,525.53	0.00	0.00
Community Services	3,478.75	0.00	3,478.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	12,898.69	0.00	12,898.69	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,201.10	0.00	3,201.10	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	225,240.05	151,154.88	74,085.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	464,528.95	464,528.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	33,774.13	33,774.13	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,658,542.73	**681,179.36**	**4,428,783.57**	**548,579.80**	**90,952.92**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
30020 Hillsdale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,230,198.57	16,662.13	9,213,536.44	0.00	0.00
Support Serv - Pupil	279,675.80	0.00	279,675.80	0.00	0.00
Support Serv - Instructional	239,609.24	0.00	239,609.24	0.00	0.00
Support Serv - Board of Ed	130,066.25	8,282.81	121,783.44	0.00	0.00
Support Serv - Executive Adm	186,306.63	0.00	186,306.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,078,725.37	0.00	1,078,725.37	0.00	0.00
Support Serv - Business	286,613.46	88,043.92	0.00	198,569.54	198,569.54
Operations and Maintenance	1,179,310.68	200.08	6,597.37	1,172,513.23	0.00
Pupil Transportation	804,844.61	32,400.00	772,444.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,775.11	0.00	2,775.11	0.00	0.00
Support Serv - Technology	107,179.99	0.00	0.00	107,179.99	107,179.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	290,589.02	6,169.10	284,419.92	0.00	0.00
Community Services	17,550.37	0.00	17,550.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	897,634.57	422,222.47	475,412.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	692,966.96	692,966.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	271,514.80	271,514.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,695,561.43	**1,538,462.27**	**12,678,836.40**	**1,478,262.76**	**305,749.53**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
30030 Jonesville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,260,649.80	201,920.62	7,058,729.18	0.00	0.00
Support Serv - Pupil	371,141.67	0.00	371,141.67	0.00	0.00
Support Serv - Instructional	157,204.75	0.00	157,204.75	0.00	0.00
Support Serv - Board of Ed	35,937.13	0.00	35,937.13	0.00	0.00
Support Serv - Executive Adm	272,352.61	0.00	272,352.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	735,545.72	0.00	735,545.72	0.00	0.00
Support Serv - Business	190,839.57	53,853.31	0.00	136,986.26	136,986.26
Operations and Maintenance	1,139,718.08	0.00	0.00	1,139,718.08	0.00
Pupil Transportation	711,049.77	0.00	711,049.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,823.42	0.00	6,823.42	0.00	0.00
Support Serv - Staff & Personnel	6,382.91	0.00	0.00	6,382.91	6,382.91
Support Serv - Technology	169,522.88	0.00	30,494.11	139,028.77	139,028.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	338,513.23	0.00	338,513.23	0.00	0.00
Community Services	23,291.83	0.00	23,291.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	26,262.27	0.00	25,662.00	600.27	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	730,638.97	434,084.39	296,554.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,790,340.09	1,790,340.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,152,113.56	1,152,113.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,118,328.26	**3,632,311.97**	**10,063,300.00**	**1,422,716.29**	**282,397.94**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
30040 Litchfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,718,823.21	1,425.31	1,717,397.90	0.00	0.00
Support Serv - Pupil	12,423.01	0.00	12,423.01	0.00	0.00
Support Serv - Instructional	7,575.13	0.00	7,575.13	0.00	0.00
Support Serv - Board of Ed	19,859.43	0.00	19,859.43	0.00	0.00
Support Serv - Executive Adm	56,406.05	0.00	56,406.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	150,936.70	0.00	150,936.70	0.00	0.00
Support Serv - Business	209,366.55	98,098.70	0.00	111,267.85	111,267.85
Operations and Maintenance	312,325.30	0.00	0.00	312,325.30	0.00
Pupil Transportation	147,330.78	0.00	147,330.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	44,540.77	13,213.98	0.00	31,326.79	31,326.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,618.56	289.22	92,329.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	21,938.56	21,938.56	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	151,360.67	80,388.10	70,972.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	367,912.31	367,912.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	50,319.56	50,319.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,363,736.59	**633,585.74**	**2,275,230.91**	**454,919.94**	**142,594.64**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
30050 North Adams-Jerome Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,634,445.15	31,035.15	2,603,410.00	0.00	0.00
Support Serv - Pupil	37,390.66	0.00	37,390.66	0.00	0.00
Support Serv - Instructional	64,065.59	578.76	63,486.83	0.00	0.00
Support Serv - Board of Ed	44,810.84	0.00	44,810.84	0.00	0.00
Support Serv - Executive Adm	49,300.39	0.00	49,300.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	320,376.92	0.00	320,376.92	0.00	0.00
Support Serv - Business	53,745.48	0.00	0.00	53,745.48	53,745.48
Operations and Maintenance	297,656.14	1,010.82	1,156.61	295,488.71	0.00
Pupil Transportation	252,646.80	22,590.41	230,056.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	155,606.98	4,021.99	151,584.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,570.55	0.00	5,570.55	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	191,510.22	114,808.16	76,702.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	159,154.00	159,154.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,707.19	29,707.19	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,295,986.91	**362,906.48**	**3,583,846.24**	**349,234.19**	**53,745.48**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
30060 Pittsford Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,588,864.77	5,078.28	3,583,786.49	0.00	0.00
Support Serv - Pupil	87,230.69	0.00	87,230.69	0.00	0.00
Support Serv - Instructional	73,826.45	0.00	73,826.45	0.00	0.00
Support Serv - Board of Ed	30,915.47	0.00	30,915.47	0.00	0.00
Support Serv - Executive Adm	130,202.86	0.00	130,202.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	240,277.17	0.00	240,277.17	0.00	0.00
Support Serv - Business	174,756.25	12,121.46	0.00	162,634.79	162,634.79
Operations and Maintenance	399,591.71	1,097.00	0.00	398,494.71	0.00
Pupil Transportation	302,980.34	3,078.00	299,902.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,151.26	0.00	1,151.26	0.00	0.00
Support Serv - Staff & Personnel	2,634.89	0.00	1,477.56	1,157.33	1,157.33
Support Serv - Technology	34,247.87	0.00	13,881.24	20,366.63	20,366.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	161,964.25	0.00	161,964.25	0.00	0.00
Community Services	45,476.25	0.00	45,476.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	28,854.94	0.00	28,585.99	268.95	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,648.18	127,568.44	123,079.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	178,796.84	178,796.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	120,842.69	120,842.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,853,262.88	**448,582.71**	**4,821,757.76**	**582,922.41**	**184,158.75**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
30070 Reading Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,412,612.29	6,910.80	4,405,701.49	0.00	0.00
Support Serv - Pupil	219,060.96	0.00	219,060.96	0.00	0.00
Support Serv - Instructional	198,005.01	0.00	198,005.01	0.00	0.00
Support Serv - Board of Ed	36,600.25	0.00	36,600.25	0.00	0.00
Support Serv - Executive Adm	166,756.38	0.00	166,756.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	387,555.67	0.00	387,555.67	0.00	0.00
Support Serv - Business	185,682.34	55,114.51	0.00	130,567.83	130,567.83
Operations and Maintenance	815,857.79	0.00	0.00	815,857.79	0.00
Pupil Transportation	447,839.16	0.00	447,839.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,377.80	0.00	4,377.80	0.00	0.00
Support Serv - Staff & Personnel	3,041.56	0.00	1,271.23	1,770.33	1,770.33
Support Serv - Technology	32,568.70	0.00	16,214.70	16,354.00	16,354.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	239,253.62	21,889.18	217,364.44	0.00	0.00
Community Services	18,987.21	0.00	18,987.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	396,295.25	167,735.70	228,559.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	550,872.93	550,872.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,925.00	8,925.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,124,291.92	**811,448.12**	**6,348,293.85**	**964,549.95**	**148,692.16**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
30080 Waldron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,855,229.05	0.00	1,855,229.05	0.00	0.00
Support Serv - Pupil	27,678.94	0.00	27,678.94	0.00	0.00
Support Serv - Instructional	132,376.23	579.00	131,797.23	0.00	0.00
Support Serv - Board of Ed	13,334.96	0.00	13,334.96	0.00	0.00
Support Serv - Executive Adm	62,761.79	0.00	62,761.79	0.00	0.00
Support Serv - Grant Writer	17,768.80	0.00	17,768.80	0.00	0.00
Support Serv - School Adm	174,461.28	0.00	174,461.28	0.00	0.00
Support Serv - Business	94,087.95	8,767.40	0.00	85,320.55	85,320.55
Operations and Maintenance	294,945.10	0.00	0.00	294,945.10	0.00
Pupil Transportation	177,247.05	131.95	177,115.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	6,707.97	0.00	6,707.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	72,121.34	0.00	72,121.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,843.12	0.00	3,843.12	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	177,037.37	94,003.38	83,033.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	33,292.45	33,292.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	51,430.24	51,430.24	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,194,323.64	**188,204.42**	**2,625,853.57**	**380,265.65**	**85,320.55**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
30901 Hillsdale Preparatory School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	290,808.32	0.00	290,808.32	0.00	0.00
Support Serv - Pupil	455.21	0.00	455.21	0.00	0.00
Support Serv - Instructional	3,000.36	0.00	3,000.36	0.00	0.00
Support Serv - Board of Ed	12,033.25	0.00	12,033.25	0.00	0.00
Support Serv - Executive Adm	87,812.53	0.00	87,812.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	40,480.79	0.00	40,480.79	0.00	0.00
Support Serv - Business	7,602.42	5,735.78	0.00	1,866.64	1,866.64
Operations and Maintenance	73,321.81	0.00	0.00	73,321.81	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,971.33	0.00	19,971.33	0.00	0.00
Support Serv - Staff & Personnel	499.50	0.00	305.75	193.75	193.75
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	28,982.59	28,982.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	564,968.11	**34,718.37**	**454,867.54**	**75,382.20**	**2,060.39**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
30902 Will Carleton Charter School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,180,256.00	0.00	1,180,256.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	22,735.00	0.00	22,735.00	0.00	0.00
Support Serv - Executive Adm	162,638.00	0.00	162,638.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	231,826.00	7,609.00	224,217.00	0.00	0.00
Support Serv - Business	33,502.00	19,679.00	0.00	13,823.00	13,823.00
Operations and Maintenance	222,764.00	32,892.00	0.00	189,872.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	29,592.00	0.00	0.00	29,592.00	29,592.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	32,663.00	0.00	32,663.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,344.00	0.00	6,344.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	65,511.00	65,511.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	644,452.00	644,452.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,632,283.00	**770,143.00**	**1,628,853.00**	**233,287.00**	**43,415.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
31000 Copper Country ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	316,117.05	0.00	316,117.05	0.00	0.00
Support Serv - Pupil	117,751.22	3,055.73	114,695.49	0.00	0.00
Support Serv - Instructional	790,189.31	0.00	790,189.31	0.00	0.00
Support Serv - Board of Ed	64,914.90	0.00	64,914.90	0.00	0.00
Support Serv - Executive Adm	316,386.42	0.00	316,386.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	371,173.47	4,744.72	0.00	366,428.75	366,428.75
Operations and Maintenance	226,340.59	0.00	0.00	226,340.59	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	19,037.01	0.00	19,037.01	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	576,293.00	576,293.00	0.00	0.00	0.00
Facilities Acquisition	27,868.86	27,868.86	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,074,622.20	0.00	2,074,622.20	0.00	0.00
Support Serv - Pupil	1,856,383.25	0.00	1,856,383.25	0.00	0.00
Support Serv - Instructional	633,729.27	0.00	633,729.27	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,086.68	0.00	177,086.68	0.00	0.00
Support Serv - Business	66,513.19	22,000.33	0.00	44,512.86	44,512.86
Operations and Maintenance	117,027.52	0.00	0.00	117,027.52	0.00
Pupil Transportation	331,136.81	17,915.00	313,221.81	0.00	0.00
Support Serv - Planning & Research	82,157.36	0.00	82,157.36	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,170,715.20	255,239.37	198.48	915,277.35	915,277.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	41,459.56	0.00	41,459.56	0.00	0.00
Payments to Government Agencies	621,554.92	621,554.92	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	30,703.92	30,703.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,029,161.71	**1,559,375.85**	**6,800,198.79**	**1,669,587.07**	**1,326,218.96**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
31010 Hancock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,321,695.00	5,600.00	4,316,095.00	0.00	0.00
Support Serv - Pupil	107,788.02	0.00	107,788.02	0.00	0.00
Support Serv - Instructional	114,073.98	0.00	114,073.98	0.00	0.00
Support Serv - Board of Ed	40,955.45	0.00	40,955.45	0.00	0.00
Support Serv - Executive Adm	158,753.99	0.00	158,753.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	446,716.10	0.00	446,716.10	0.00	0.00
Support Serv - Business	158,333.14	35,616.49	0.00	122,716.65	122,716.65
Operations and Maintenance	640,688.09	33,746.66	0.00	606,941.43	0.00
Pupil Transportation	249,210.00	0.00	249,210.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	89,513.79	0.00	0.00	89,513.79	89,513.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,711.07	0.00	146,711.07	0.00	0.00
Community Services	44,564.97	0.00	44,564.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	301,563.48	160,052.56	141,510.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,588,000.19	1,588,000.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	128,608.27	128,608.27	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,537,175.54	**1,951,624.17**	**5,766,379.50**	**819,171.87**	**212,230.44**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
31020 Adams Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,209,320.76	17,287.21	2,192,033.55	0.00	0.00
Support Serv - Pupil	5,530.80	0.00	5,530.80	0.00	0.00
Support Serv - Instructional	15,951.57	0.00	15,951.57	0.00	0.00
Support Serv - Board of Ed	27,405.80	0.00	27,405.80	0.00	0.00
Support Serv - Executive Adm	183,079.25	0.00	183,079.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	298,054.45	0.00	298,054.45	0.00	0.00
Support Serv - Business	42,374.22	3,193.33	0.00	39,180.89	39,180.89
Operations and Maintenance	565,185.22	1,411.04	0.00	563,774.18	0.00
Pupil Transportation	170,632.30	1,320.00	169,312.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,415.27	0.00	1,415.27	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	37,159.73	0.00	0.00	37,159.73	37,159.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	90,118.00	0.00	90,118.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,916.00	0.00	2,284.98	631.02	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	210,254.00	95,956.00	114,298.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	364,695.50	364,695.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	74,100.89	74,100.89	0.00	0.00	0.00
Trust Funds					
All Costs *	38,808.00	0.00	38,808.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,337,001.76	**557,963.97**	**3,138,291.97**	**640,745.82**	**76,340.62**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
31030 Public Schools of Calumet
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,009,612.91	5,890.70	8,003,722.21	0.00	0.00
Support Serv - Pupil	427,938.00	0.00	427,938.00	0.00	0.00
Support Serv - Instructional	156,950.65	0.00	156,950.65	0.00	0.00
Support Serv - Board of Ed	31,306.98	0.00	31,306.98	0.00	0.00
Support Serv - Executive Adm	187,855.19	1,044.00	186,811.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	967,230.12	1,427.24	965,802.88	0.00	0.00
Support Serv - Business	212,466.85	46,353.06	6,559.79	159,554.00	159,554.00
Operations and Maintenance	1,147,447.56	11,249.38	0.00	1,136,198.18	0.00
Pupil Transportation	570,057.20	0.00	570,057.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	152,501.38	0.00	62,495.95	90,005.43	90,005.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	227,579.20	0.00	227,579.20	0.00	0.00
Community Services	1,832.70	0.00	1,832.70	0.00	0.00
Payments to Government Agencies	258,227.30	258,227.30	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	33,118.37	0.00	31,579.11	1,539.26	0.00
Pupil Transportation	1,132.67	0.00	1,132.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	885,123.84	420,324.55	464,799.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,135,459.58	1,135,459.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,943,615.38	2,943,615.38	0.00	0.00	0.00
Trust Funds					
All Costs *	32,496.00	0.00	32,496.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,381,951.88	**4,823,591.19**	**11,171,063.82**	**1,387,296.87**	**249,559.43**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
31050 Chassell Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,466,240.83	6,791.09	1,459,449.74	0.00	0.00
Support Serv - Pupil	3,642.00	0.00	3,642.00	0.00	0.00
Support Serv - Instructional	21,394.13	0.00	21,394.13	0.00	0.00
Support Serv - Board of Ed	29,753.96	0.00	29,753.96	0.00	0.00
Support Serv - Executive Adm	189,081.08	0.00	189,081.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	47,685.99	0.00	47,685.99	0.00	0.00
Support Serv - Business	38,628.42	0.00	0.00	38,628.42	38,628.42
Operations and Maintenance	189,382.46	2,301.47	0.00	187,080.99	0.00
Pupil Transportation	90,927.35	0.00	90,927.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,486.50	0.00	6,486.50	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	29,634.79	0.00	0.00	29,634.79	29,634.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	71,107.28	318.00	70,789.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	108,472.53	58,619.07	49,853.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	499,950.56	499,950.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	396,530.83	396,530.83	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,188,918.71	**964,511.02**	**1,969,063.49**	**255,344.20**	**68,263.21**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
31070 Elm River Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	123,099.00	8,645.00	114,454.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	4,008.00	0.00	4,008.00	0.00	0.00
Support Serv - Board of Ed	10,553.00	1,053.00	9,500.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	54,952.00	4,118.00	305.00	50,529.00	50,529.00
Operations and Maintenance	40,515.00	5,331.00	0.00	35,184.00	0.00
Pupil Transportation	26,196.00	0.00	26,196.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,033.00	8,283.00	20,750.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	288,356.00	**27,430.00**	**175,213.00**	**85,713.00**	**50,529.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
31100 Dollar Bay-Tamarack City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,912,487.41	89,748.06	1,822,739.35	0.00	0.00
Support Serv - Pupil	38,430.65	0.00	38,430.65	0.00	0.00
Support Serv - Instructional	65,011.96	0.00	65,011.96	0.00	0.00
Support Serv - Board of Ed	25,167.81	0.00	25,167.81	0.00	0.00
Support Serv - Executive Adm	153,264.72	0.00	153,264.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	199,093.48	0.00	199,093.48	0.00	0.00
Support Serv - Business	35,555.98	3,042.21	0.00	32,513.77	32,513.77
Operations and Maintenance	197,120.83	593.99	0.00	196,526.84	0.00
Pupil Transportation	65,798.12	0.00	65,798.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	32,881.74	32,881.74	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	144.00	0.00	0.00	144.00	144.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	189,718.60	17,313.74	172,404.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	5,047.75	5,047.75	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	194,260.00	194,260.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,113,983.05	**342,887.49**	**2,541,910.95**	**229,184.61**	**32,657.77**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
31110 Houghton-Portage Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,499,302.71	14,986.13	6,484,316.58	0.00	0.00
Support Serv - Pupil	311,357.07	0.00	311,357.07	0.00	0.00
Support Serv - Instructional	219,871.11	390.04	219,481.07	0.00	0.00
Support Serv - Board of Ed	170,706.09	0.00	170,706.09	0.00	0.00
Support Serv - Executive Adm	215,694.90	0.00	215,694.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	574,734.86	792.81	573,942.05	0.00	0.00
Support Serv - Business	204,983.87	14,147.68	6,811.16	184,025.03	184,025.03
Operations and Maintenance	862,966.73	1,703.42	0.00	861,263.31	0.00
Pupil Transportation	345,938.44	0.00	345,938.44	0.00	0.00
Support Serv - Planning & Research	4,306.08	0.00	4,306.08	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	110,285.87	0.00	0.00	110,285.87	110,285.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	359,843.13	9,941.20	349,901.93	0.00	0.00
Community Services	9,595.33	0.00	9,595.33	0.00	0.00
Payments to Government Agencies	231,974.50	231,974.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,250.00	20,250.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	661,571.50	392,758.90	268,812.60	0.00	0.00
Community Services	48,937.28	0.00	48,937.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,185,355.26	2,185,355.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	198,834.18	198,834.18	0.00	0.00	0.00
Trust Funds					
All Costs *	2,500.00	0.00	2,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,239,008.91	**3,071,134.12**	**9,012,300.58**	**1,155,574.21**	**294,310.90**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
31130 Lake Linden-Hubbell School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,595,935.06	5,305.00	2,590,630.06	0.00	0.00
Support Serv - Pupil	76,870.57	0.00	76,870.57	0.00	0.00
Support Serv - Instructional	26,673.43	0.00	26,673.43	0.00	0.00
Support Serv - Board of Ed	62,982.59	0.00	62,982.59	0.00	0.00
Support Serv - Executive Adm	62,286.53	0.00	62,286.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,519.19	0.00	177,519.19	0.00	0.00
Support Serv - Business	192,953.61	0.00	0.00	192,953.61	192,953.61
Operations and Maintenance	378,733.39	2,136.00	0.00	376,597.39	0.00
Pupil Transportation	207,338.77	0.00	207,338.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	136,682.59	49,144.50	0.00	87,538.09	87,538.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	120,736.02	2,962.48	117,773.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	10,852.00	10,852.00	0.00	0.00	0.00
Facilities Acquisition	11,265.53	11,265.53	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	269,122.92	141,799.32	127,323.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	594,975.41	594,975.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	93,365.39	93,365.39	0.00	0.00	0.00
Trust Funds					
All Costs *	15,150.00	0.00	15,150.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,033,443.00	**911,805.63**	**3,464,548.28**	**657,089.09**	**280,491.70**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
31140 Stanton Township Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	834,542.00	0.00	834,542.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	13,184.00	0.00	13,184.00	0.00	0.00
Support Serv - Board of Ed	16,041.00	0.00	16,041.00	0.00	0.00
Support Serv - Executive Adm	173,770.00	0.00	173,770.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	114,952.00	0.00	0.00	114,952.00	0.00
Pupil Transportation	92,268.00	0.00	92,268.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,773.00	0.00	6,773.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	66,383.00	32,194.00	34,189.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,317,913.00	**32,194.00**	**1,170,767.00**	**114,952.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32000 Huron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	451,996.84	15,735.10	436,261.74	0.00	0.00
Support Serv - Pupil	386,400.92	0.00	386,400.92	0.00	0.00
Support Serv - Instructional	463,917.32	133.87	463,783.45	0.00	0.00
Support Serv - Board of Ed	28,539.30	0.00	28,539.30	0.00	0.00
Support Serv - Executive Adm	162,693.36	0.00	162,693.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	178,988.26	0.00	178,988.26	0.00	0.00
Support Serv - Business	159,358.74	464.43	0.00	158,894.31	158,894.31
Operations and Maintenance	40,624.22	0.00	0.00	40,624.22	0.00
Pupil Transportation	28,950.00	0.00	28,950.00	0.00	0.00
Support Serv - Planning & Research	1,107.39	0.00	1,107.39	0.00	0.00
Support Serv - Communication	500.00	0.00	500.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,316.36	0.00	1,642.92	673.44	673.44
Support Serv - Pupil Accounting	20,524.74	0.00	20,524.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	38,080.72	0.00	38,080.72	0.00	0.00
Payments to Government Agencies	76,488.42	76,488.42	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,966,673.51	200,955.66	3,765,717.85	0.00	0.00
Support Serv - Pupil	3,043,178.58	620.93	3,042,557.65	0.00	0.00
Support Serv - Instructional	1,234,200.45	136,866.34	1,097,334.11	0.00	0.00
Support Serv - Board of Ed	26,774.22	0.00	26,774.22	0.00	0.00
Support Serv - Executive Adm	115,950.73	0.00	115,950.73	0.00	0.00
Support Serv - Grant Writer	3,512.05	0.00	3,512.05	0.00	0.00
Support Serv - School Adm	438,795.58	2,488.54	436,307.04	0.00	0.00
Support Serv - Business	373,204.03	11,062.21	0.00	362,141.82	362,141.82
Operations and Maintenance	674,085.99	31,136.20	0.00	642,949.79	0.00
Pupil Transportation	133,897.91	0.00	133,897.91	0.00	0.00
Support Serv - Planning & Research	141,616.19	0.00	141,616.19	0.00	0.00
Support Serv - Communication	254.82	0.00	254.82	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	256,577.15	46,624.97	0.00	209,952.18	209,952.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	58,594.94	0.00	58,594.94	0.00	0.00
Payments to Government Agencies	1,970,950.42	1,970,950.42	0.00	0.00	0.00
Facilities Acquisition	9,757.52	9,509.52	248.00	0.00	0.00
Debt Service Funds					
All Costs **	268,332.18	268,332.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,798,152.92	1,798,152.92	0.00	0.00	0.00
Trust Funds					
All Costs *	8,931.89	0.00	8,931.89	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,563,927.67	**4,569,521.71**	**10,579,170.20**	**1,415,235.76**	**731,661.75**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32010 Bad Axe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,642,261.92	6,257.25	6,636,004.67	0.00	0.00
Support Serv - Pupil	166,327.19	0.00	166,327.19	0.00	0.00
Support Serv - Instructional	242,220.42	0.00	242,220.42	0.00	0.00
Support Serv - Board of Ed	21,246.24	0.00	21,246.24	0.00	0.00
Support Serv - Executive Adm	456,776.85	796.50	455,980.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	646,911.09	11,477.90	635,433.19	0.00	0.00
Support Serv - Business	24,486.18	24,486.18	0.00	0.00	0.00
Operations and Maintenance	958,521.71	0.00	0.00	958,521.71	0.00
Pupil Transportation	575,817.91	46,710.00	529,107.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	246,651.96	27,602.47	219,049.49	0.00	0.00
Community Services	12,390.88	0.00	12,390.88	0.00	0.00
Payments to Government Agencies	50,158.52	50,158.52	0.00	0.00	0.00
Facilities Acquisition	1,800.00	1,800.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,495.18	0.00	11,968.93	1,526.25	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	574,011.20	233,863.95	340,147.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,059,727.98	1,059,727.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,605.44	12,605.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,705,410.67	**1,475,486.19**	**9,269,876.52**	**960,047.96**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32030 Caseville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,469,299.21	15,583.64	1,453,715.57	0.00	0.00
Support Serv - Pupil	17,090.05	0.00	17,090.05	0.00	0.00
Support Serv - Instructional	70,701.27	0.00	70,701.27	0.00	0.00
Support Serv - Board of Ed	41,961.50	0.00	41,961.50	0.00	0.00
Support Serv - Executive Adm	195,983.26	1,006.14	194,977.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	122,054.24	2,186.86	119,867.38	0.00	0.00
Support Serv - Business	7,803.48	5,670.00	0.00	2,133.48	2,133.48
Operations and Maintenance	261,654.25	1,277.15	0.00	260,377.10	0.00
Pupil Transportation	110,574.73	0.00	110,574.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,555.92	0.00	2,157.26	1,398.66	1,398.66
Support Serv - Technology	1,900.00	0.00	0.00	1,900.00	1,900.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	60,331.72	0.00	60,331.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	664.60	0.00	664.60	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	106,706.79	53,130.40	53,576.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	357,964.08	357,964.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,828,245.10	**436,818.27**	**2,125,617.59**	**265,809.24**	**5,432.14**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32040 Church School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	140,908.98	0.00	140,908.98	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	8,309.27	8,309.27	0.00	0.00	0.00
Support Serv - Board of Ed	14,727.56	0.00	14,727.56	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,958.41	0.00	6,958.41	0.00	0.00
Support Serv - Business	1,036.73	0.00	388.73	648.00	648.00
Operations and Maintenance	13,763.97	357.83	0.00	13,406.14	0.00
Pupil Transportation	1,026.05	0.00	1,026.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	129.11	0.00	129.11	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,732.50	1,732.50	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	188,592.58	**10,399.60**	**164,138.84**	**14,054.14**	**648.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32050 Elkton-Pigeon-Bay Port Laker Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,023,950.84	3,662.29	5,020,288.55	0.00	0.00
Support Serv - Pupil	321,910.11	1,204.00	320,706.11	0.00	0.00
Support Serv - Instructional	162,219.02	14,730.20	147,488.82	0.00	0.00
Support Serv - Board of Ed	22,060.20	5.00	22,055.20	0.00	0.00
Support Serv - Executive Adm	246,975.04	0.00	246,975.04	0.00	0.00
Support Serv - Grant Writer	8,245.22	0.00	8,245.22	0.00	0.00
Support Serv - School Adm	433,761.91	22,727.75	411,034.16	0.00	0.00
Support Serv - Business	152,613.44	26,657.67	7,520.18	118,435.59	118,435.59
Operations and Maintenance	725,275.40	3,959.70	261.00	721,054.70	0.00
Pupil Transportation	475,749.66	84,460.00	391,289.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	377.50	0.00	377.50	0.00	0.00
Support Serv - Staff & Personnel	9,653.00	0.00	0.00	9,653.00	9,653.00
Support Serv - Technology	104,957.24	1,069.95	0.00	103,887.29	103,887.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,616.02	12,167.41	235,448.61	0.00	0.00
Community Services	13,687.74	13,587.74	100.00	0.00	0.00
Payments to Government Agencies	412,537.68	412,537.68	0.00	0.00	0.00
Facilities Acquisition	715.00	715.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	11,085.66	0.00	11,085.66	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16,622.79	0.00	14,960.51	1,662.28	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	426,355.42	238,985.98	187,369.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	803,825.02	803,825.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	382,069.44	382,069.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,002,263.35	**2,022,364.83**	**7,025,205.66**	**954,692.86**	**231,975.88**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32060 Harbor Beach Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,817,864.44	3,564.85	2,814,299.59	0.00	0.00
Support Serv - Pupil	22,387.50	0.00	22,387.50	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	64,241.64	0.00	64,241.64	0.00	0.00
Support Serv - Executive Adm	400,904.95	84,509.23	316,395.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	519,757.23	0.00	519,757.23	0.00	0.00
Support Serv - Business	87,539.40	0.00	0.00	87,539.40	87,539.40
Operations and Maintenance	536,257.74	7,999.43	0.00	528,258.31	0.00
Pupil Transportation	314,634.59	0.00	314,634.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	39,850.05	9,388.44	0.00	30,461.61	30,461.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,220.44	12,038.34	134,182.10	0.00	0.00
Community Services	10,576.92	0.00	10,576.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,839.11	4,839.11	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	266,239.28	155,618.51	110,620.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	841,948.03	841,948.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	35.00	35.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,073,296.32	**1,119,940.94**	**4,307,096.06**	**646,259.32**	**118,001.01**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32080 North Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,280,826.30	48,160.39	2,232,665.91	0.00	0.00
Support Serv - Pupil	47,767.58	0.00	47,767.58	0.00	0.00
Support Serv - Instructional	137,093.23	6,498.30	130,594.93	0.00	0.00
Support Serv - Board of Ed	23,837.32	0.00	23,837.32	0.00	0.00
Support Serv - Executive Adm	146,337.82	1,660.78	144,677.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	282,681.29	0.00	282,681.29	0.00	0.00
Support Serv - Business	71,483.85	7,337.71	0.00	64,146.14	64,146.14
Operations and Maintenance	356,759.09	0.00	0.00	356,759.09	0.00
Pupil Transportation	269,512.83	0.00	269,512.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,553.15	0.00	4,886.56	1,666.59	1,666.59
Support Serv - Technology	39,928.45	2,163.29	9,657.68	28,107.48	28,107.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	118,474.46	3,000.00	115,474.46	0.00	0.00
Community Services	2,721.04	0.00	2,721.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	219,681.26	92,396.88	127,284.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	712,150.00	712,150.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,715,807.67	**873,367.35**	**3,391,761.02**	**450,679.30**	**93,920.21**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32090 Owendale-Gagetown Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,170,278.22	1,274.15	1,169,004.07	0.00	0.00
Support Serv - Pupil	31,986.40	0.00	31,986.40	0.00	0.00
Support Serv - Instructional	17,828.54	0.00	17,828.54	0.00	0.00
Support Serv - Board of Ed	15,959.14	0.00	15,959.14	0.00	0.00
Support Serv - Executive Adm	133,185.84	872.99	132,312.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	113,490.78	909.98	112,580.80	0.00	0.00
Support Serv - Business	37,798.89	2,207.19	0.00	35,591.70	35,591.70
Operations and Maintenance	180,486.99	3,534.10	0.00	176,952.89	0.00
Pupil Transportation	90,695.18	0.00	90,695.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	32,395.02	21,462.46	4,571.09	6,361.47	6,361.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	54,333.96	0.00	54,333.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,844.00	0.00	6,282.32	561.68	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	119,215.43	66,682.37	52,533.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,004,498.39	**96,943.24**	**1,688,087.41**	**219,467.74**	**41,953.17**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32130 Port Hope Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	560,869.97	428.53	560,441.44	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	10,472.82	0.00	10,472.82	0.00	0.00
Support Serv - Board of Ed	12,653.81	0.00	12,653.81	0.00	0.00
Support Serv - Executive Adm	119,922.88	0.00	119,922.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	47,116.28	0.00	47,116.28	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	126,314.21	0.00	0.00	126,314.21	0.00
Pupil Transportation	57,292.79	0.00	57,292.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	36,127.63	1,726.05	34,401.58	0.00	0.00
Community Services	33,947.18	0.00	33,947.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	48,660.03	23,422.97	25,237.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	308,338.52	308,338.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,361,716.12	**333,916.07**	**901,485.84**	**126,314.21**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32170 Ubly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,461,904.67	7,346.51	4,454,558.16	0.00	0.00
Support Serv - Pupil	171,018.31	0.00	171,018.31	0.00	0.00
Support Serv - Instructional	144,993.30	2,000.00	142,993.30	0.00	0.00
Support Serv - Board of Ed	10,014.37	0.00	10,014.37	0.00	0.00
Support Serv - Executive Adm	212,305.85	0.00	212,305.85	0.00	0.00
Support Serv - Grant Writer	1,250.00	0.00	1,250.00	0.00	0.00
Support Serv - School Adm	392,829.65	0.00	392,829.65	0.00	0.00
Support Serv - Business	121,003.35	0.00	0.00	121,003.35	121,003.35
Operations and Maintenance	465,664.38	33,706.95	21,090.43	410,867.00	0.00
Pupil Transportation	366,158.31	0.00	366,158.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	57,752.50	0.00	0.00	57,752.50	57,752.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	240,137.70	25,873.48	214,264.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	330,081.47	164,401.23	165,680.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	179,625.42	179,625.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	93,513.82	93,513.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,248,253.10	**506,467.41**	**6,152,162.84**	**589,622.85**	**178,755.85**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32260 Colfax Township S/D #1F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	131,370.11	0.00	131,370.11	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	10,477.99	0.00	10,477.99	0.00	0.00
Support Serv - Board of Ed	11,069.63	0.00	11,069.63	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	38,158.22	26,986.00	0.00	11,172.22	0.00
Pupil Transportation	2,101.47	0.00	2,101.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,023.40	1,023.40	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	194,200.82	**28,009.40**	**155,019.20**	**11,172.22**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32610 Sigel Township S/D #3F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	87,690.34	0.00	87,690.34	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	10,667.88	4,325.93	6,341.95	0.00	0.00
Support Serv - Board of Ed	16,341.45	0.00	16,341.45	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,368.12	307.29	0.00	13,060.83	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	128,067.79	**4,633.22**	**110,373.74**	**13,060.83**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32620 Sigel Township S/D #4F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	134,000.89	0.00	134,000.89	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	23,872.52	211.52	23,661.00	0.00	0.00
Support Serv - Board of Ed	27,158.70	0.00	27,158.70	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,400.28	387.00	0.00	13,013.28	0.00
Pupil Transportation	140.33	0.00	140.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	198,572.72	**598.52**	**184,960.92**	**13,013.28**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32630 Sigel Township S/D #6
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	58,672.29	0.00	58,672.29	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	21,275.82	17,828.82	3,447.00	0.00	0.00
Support Serv - Board of Ed	18,313.99	0.00	18,313.99	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,840.29	0.00	0.00	5,840.29	0.00
Pupil Transportation	264.40	0.00	264.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,004.63	1,004.63	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	105,371.42	**18,833.45**	**80,697.68**	**5,840.29**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
32650 Verona Township S/D #1F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	133,172.15	0.00	133,172.15	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	12,238.05	0.00	12,238.05	0.00	0.00
Support Serv - Board of Ed	18,011.86	0.00	18,011.86	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,113.66	0.00	0.00	11,113.66	0.00
Pupil Transportation	120.00	0.00	120.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	98.78	0.00	98.78	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,280.21	2,280.21	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	177,034.71	**2,280.21**	**163,640.84**	**11,113.66**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33000 Ingham ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,230,015.29	0.00	7,230,015.29	0.00	0.00
Support Serv - Pupil	159,221.24	0.00	159,221.24	0.00	0.00
Support Serv - Instructional	2,603,837.20	57,721.07	2,546,116.13	0.00	0.00
Support Serv - Board of Ed	49,621.19	0.00	49,621.19	0.00	0.00
Support Serv - Executive Adm	198,609.29	0.00	198,609.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	198,854.92	0.00	198,854.92	0.00	0.00
Support Serv - Business	1,051,134.39	6,070.20	0.00	1,045,064.19	1,045,064.19
Operations and Maintenance	136,690.50	34.54	4,800.00	131,855.96	0.00
Pupil Transportation	64,085.91	0.00	64,085.91	0.00	0.00
Support Serv - Planning & Research	410,892.42	3,992.08	406,900.34	0.00	0.00
Support Serv - Communication	78,435.32	814.68	77,620.64	0.00	0.00
Support Serv - Staff & Personnel	86,096.56	359.95	0.00	85,736.61	85,736.61
Support Serv - Technology	700,335.02	13,665.58	4,201.12	682,468.32	682,468.32
Support Serv - Pupil Accounting	202,546.91	1,153.47	201,393.44	0.00	0.00
Support Serv - Central - Other	51,203.33	0.00	51,203.33	0.00	0.00
Support Serv - Other	84,125.00	0.00	84,125.00	0.00	0.00
Community Services	206,473.85	0.00	206,473.85	0.00	0.00
Payments to Government Agencies	1,210,587.97	1,210,587.97	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,982,457.60	113,131.00	8,869,326.60	0.00	0.00
Support Serv - Pupil	11,144,507.29	19,947.85	11,124,559.44	0.00	0.00
Support Serv - Instructional	3,388,125.70	51,070.66	3,337,055.04	0.00	0.00
Support Serv - Board of Ed	34,159.68	0.00	34,159.68	0.00	0.00
Support Serv - Executive Adm	429,059.81	0.00	429,059.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	925,357.50	3,392.27	921,965.23	0.00	0.00
Support Serv - Business	1,080,321.35	602.62	0.00	1,079,718.73	1,079,718.73
Operations and Maintenance	1,400,471.38	541.06	0.00	1,399,930.32	0.00
Pupil Transportation	8,267,780.59	0.00	8,267,780.59	0.00	0.00
Support Serv - Planning & Research	239,138.11	0.00	239,138.11	0.00	0.00
Support Serv - Communication	267,556.90	2,888.40	264,668.50	0.00	0.00
Support Serv - Staff & Personnel	423,053.86	2,039.74	0.00	421,014.12	421,014.12
Support Serv - Technology	986,655.50	31,519.71	0.00	955,135.79	955,135.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	286,191.52	1,341.95	284,849.57	0.00	0.00
Support Serv - Other	1,144,220.98	602.63	1,143,618.35	0.00	0.00
Community Services	1,151,192.93	0.00	1,151,192.93	0.00	0.00
Payments to Government Agencies	46,879,993.08	46,879,993.08	0.00	0.00	0.00
Facilities Acquisition	22,427.53	22,427.53	0.00	0.00	0.00
Debt Service Funds					
All Costs **	334,548.78	334,548.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	506,267.88	506,267.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	102,616,254.28	**49,264,714.70**	**47,550,615.54**	**5,800,924.04**	**4,269,137.76**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33010 East Lansing School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,150,467.57	150,075.79	21,000,391.78	0.00	0.00
Support Serv - Pupil	1,991,226.66	1,276.00	1,989,950.66	0.00	0.00
Support Serv - Instructional	2,317,834.11	6,910.60	2,310,923.51	0.00	0.00
Support Serv - Board of Ed	108,018.89	3,051.32	104,967.57	0.00	0.00
Support Serv - Executive Adm	258,110.20	2,854.91	255,255.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,279,926.58	8,125.07	2,271,801.51	0.00	0.00
Support Serv - Business	419,082.12	3,080.53	0.00	416,001.59	416,001.59
Operations and Maintenance	3,354,945.88	40,773.79	0.00	3,314,172.09	0.00
Pupil Transportation	762,229.38	87,540.99	674,688.39	0.00	0.00
Support Serv - Planning & Research	20,000.00	0.00	20,000.00	0.00	0.00
Support Serv - Communication	60,621.28	46.91	60,574.37	0.00	0.00
Support Serv - Staff & Personnel	242,671.41	984.86	6,406.08	235,280.47	235,280.47
Support Serv - Technology	239,871.42	50,582.43	0.00	189,288.99	189,288.99
Support Serv - Pupil Accounting	13,830.08	0.00	13,830.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	589,112.81	0.00	589,112.81	0.00	0.00
Community Services	12,569.00	0.00	12,569.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	56,636.60	0.00	56,636.60	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,562.46	0.00	2,122.21	440.25	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	984,566.32	428,706.51	555,859.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,593,145.00	7,593,145.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	334,702.07	334,702.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,792,129.84	**8,711,856.78**	**29,925,089.67**	**4,155,183.39**	**840,571.05**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33020 Lansing Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	91,943,949.68	1,036,430.07	90,907,519.61	0.00	0.00
Support Serv - Pupil	14,815,027.80	9,862.96	14,805,164.84	0.00	0.00
Support Serv - Instructional	9,919,850.06	288,235.24	9,631,614.82	0.00	0.00
Support Serv - Board of Ed	283,232.92	10,112.34	273,120.58	0.00	0.00
Support Serv - Executive Adm	517,731.19	4,194.74	513,536.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,410,408.27	5,121.61	8,405,286.66	0.00	0.00
Support Serv - Business	3,503,947.45	8,848.90	87,488.77	3,407,609.78	3,407,609.78
Operations and Maintenance	15,913,405.31	40,889.28	773,652.72	15,098,863.31	0.00
Pupil Transportation	8,628,497.35	857.65	8,627,639.70	0.00	0.00
Support Serv - Planning & Research	430,135.14	0.00	430,135.14	0.00	0.00
Support Serv - Communication	391,177.65	107.49	391,070.16	0.00	0.00
Support Serv - Staff & Personnel	959,835.83	34,738.66	83,479.09	841,618.08	841,618.08
Support Serv - Technology	1,343,750.71	55,647.84	0.00	1,288,102.87	1,288,102.87
Support Serv - Pupil Accounting	277,921.98	5,727.83	272,194.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,435,312.94	23,444.98	1,411,867.96	0.00	0.00
Community Services	637,367.65	41,187.58	596,180.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	570.57	570.57	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,322.86	0.00	1,322.86	0.00	0.00
Operations and Maintenance	20,418.60	0.00	20,038.73	379.87	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,993,274.43	3,178,714.48	3,814,559.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,367,151.64	6,367,151.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	847,865.10	847,865.10	0.00	0.00	0.00
Trust Funds					
All Costs *	182,953.09	0.00	182,953.09	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	173,825,108.22	**11,959,708.96**	**141,228,825.35**	**20,636,573.91**	**5,537,330.73**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33040 Dansville Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,592,498.53	2,695.30	4,589,803.23	0.00	0.00
Support Serv - Pupil	245,206.93	0.00	245,206.93	0.00	0.00
Support Serv - Instructional	228,437.69	10,951.37	217,486.32	0.00	0.00
Support Serv - Board of Ed	54,543.92	0.00	54,543.92	0.00	0.00
Support Serv - Executive Adm	240,427.44	0.00	240,427.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	467,795.18	0.00	467,795.18	0.00	0.00
Support Serv - Business	122,765.09	7,195.96	1,498.05	114,071.08	114,071.08
Operations and Maintenance	633,355.82	1,537.56	0.00	631,818.26	0.00
Pupil Transportation	409,367.91	75,705.00	333,662.91	0.00	0.00
Support Serv - Planning & Research	2,513.04	0.00	2,513.04	0.00	0.00
Support Serv - Communication	2,257.50	0.00	2,257.50	0.00	0.00
Support Serv - Staff & Personnel	2,597.34	0.00	1,562.34	1,035.00	1,035.00
Support Serv - Technology	74,423.96	0.00	1,000.00	73,423.96	73,423.96
Support Serv - Pupil Accounting	10,619.93	0.00	10,619.93	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	232,981.22	0.00	232,981.22	0.00	0.00
Community Services	3,674.24	0.00	3,674.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	338,809.86	177,430.97	161,378.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	372,370.73	372,370.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	146,569.26	146,569.26	0.00	0.00	0.00
Trust Funds					
All Costs *	13,717.00	0.00	13,717.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,194,932.59	**794,456.15**	**6,580,128.14**	**820,348.30**	**188,530.04**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33060 Haslett Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,177,417.76	1,056.54	14,176,361.22	0.00	0.00
Support Serv - Pupil	2,220,661.36	0.00	2,220,661.36	0.00	0.00
Support Serv - Instructional	1,388,463.50	68,504.41	1,319,959.09	0.00	0.00
Support Serv - Board of Ed	62,514.80	0.00	62,514.80	0.00	0.00
Support Serv - Executive Adm	316,802.22	0.00	316,802.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,587,998.33	0.00	1,587,998.33	0.00	0.00
Support Serv - Business	556,437.40	118,757.82	0.00	437,679.58	437,679.58
Operations and Maintenance	2,787,131.89	68,337.00	0.00	2,718,794.89	0.00
Pupil Transportation	924,253.99	0.00	924,253.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,750.00	0.00	1,750.00	0.00	0.00
Support Serv - Technology	477,005.51	68,504.40	0.00	408,501.11	408,501.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	487,709.73	320.33	487,389.40	0.00	0.00
Community Services	905,507.23	0.00	905,507.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	30,009.92	0.00	19,338.33	10,671.59	10,671.59
Operations and Maintenance	30,032.24	0.00	19,352.76	10,679.48	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	895,680.81	398,473.79	497,207.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,177,172.13	6,177,172.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	471,057.11	471,057.11	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,497,605.93	**7,372,183.53**	**22,539,095.75**	**3,586,326.65**	**856,852.28**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33070 Holt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,858,682.38	4,294.95	34,854,387.43	0.00	0.00
Support Serv - Pupil	4,103,138.47	0.00	4,103,138.47	0.00	0.00
Support Serv - Instructional	2,769,594.74	7,615.44	2,761,979.30	0.00	0.00
Support Serv - Board of Ed	88,707.93	0.00	88,707.93	0.00	0.00
Support Serv - Executive Adm	315,624.45	0.00	315,624.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,243,529.61	250.00	3,243,279.61	0.00	0.00
Support Serv - Business	988,473.38	107,595.53	0.00	880,877.85	880,877.85
Operations and Maintenance	5,996,128.08	133,204.84	0.00	5,862,923.24	0.00
Pupil Transportation	1,752,210.31	259,294.47	1,492,915.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	622,649.04	4,708.89	0.00	617,940.15	617,940.15
Support Serv - Technology	644,452.98	182,617.65	0.00	461,835.33	461,835.33
Support Serv - Pupil Accounting	38,596.98	0.00	38,596.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	763,780.07	4,483.00	759,297.07	0.00	0.00
Community Services	1,529,474.41	0.00	1,529,474.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	35,370.57	31,353.56	2,932.42	1,084.59	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,117,656.04	1,091,051.00	1,026,605.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,564,611.20	8,564,611.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,879,217.65	2,879,217.65	0.00	0.00	0.00
Trust Funds					
All Costs *	2,306.58	0.00	2,306.58	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	71,314,204.87	**13,270,298.18**	**50,219,245.53**	**7,824,661.16**	**1,960,653.33**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33100 Leslie Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,160,932.78	7,706.79	7,153,225.99	0.00	0.00
Support Serv - Pupil	653,024.70	0.00	653,024.70	0.00	0.00
Support Serv - Instructional	473,417.83	1,807.08	471,610.75	0.00	0.00
Support Serv - Board of Ed	61,177.37	0.00	61,177.37	0.00	0.00
Support Serv - Executive Adm	190,494.84	0.00	190,494.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	708,265.82	0.00	708,265.82	0.00	0.00
Support Serv - Business	250,700.04	17,625.23	2,000.00	231,074.81	231,074.81
Operations and Maintenance	1,157,415.13	71,701.35	0.00	1,085,713.78	0.00
Pupil Transportation	824,779.93	170,242.00	654,537.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,197.25	0.00	3,197.25	0.00	0.00
Support Serv - Staff & Personnel	14,016.09	0.00	3,379.96	10,636.13	10,636.13
Support Serv - Technology	185,413.37	30,090.00	2,020.70	153,302.67	153,302.67
Support Serv - Pupil Accounting	17,413.46	0.00	17,413.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	265,075.86	0.00	265,075.86	0.00	0.00
Community Services	19,621.42	0.00	19,621.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,900.00	6,900.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	555,017.14	255,124.54	299,892.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,533,536.37	1,533,536.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	10.00	10.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,080,409.40	**2,094,743.36**	**10,504,938.65**	**1,480,727.39**	**395,013.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33130 Mason Public Schools (Ingham)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,516,886.25	60,325.32	15,456,560.93	0.00	0.00
Support Serv - Pupil	1,704,691.60	838.60	1,703,853.00	0.00	0.00
Support Serv - Instructional	1,265,113.88	59,355.28	1,205,758.60	0.00	0.00
Support Serv - Board of Ed	53,964.78	0.00	53,964.78	0.00	0.00
Support Serv - Executive Adm	291,402.23	0.00	291,402.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,557,202.30	4,565.10	1,552,637.20	0.00	0.00
Support Serv - Business	336,933.98	29,024.02	0.00	307,909.96	307,909.96
Operations and Maintenance	2,521,942.54	19,083.83	0.00	2,502,858.71	0.00
Pupil Transportation	1,073,996.80	55,000.00	1,018,996.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	243,801.12	2,680.79	2,038.22	239,082.11	239,082.11
Support Serv - Technology	455,332.11	38,257.34	63,681.07	353,393.70	353,393.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	834,518.56	25,222.13	809,296.43	0.00	0.00
Community Services	352,657.68	1,895.02	350,762.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,331,113.73	641,913.19	689,200.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,875,160.82	2,875,160.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	597,606.83	597,606.83	0.00	0.00	0.00
Trust Funds					
All Costs *	2,492.88	0.00	2,492.88	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,014,818.09	**4,410,928.27**	**23,200,645.34**	**3,403,244.48**	**900,385.77**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33170 Okemos Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,655,946.66	0.00	25,655,946.66	0.00	0.00
Support Serv - Pupil	2,363,399.72	0.00	2,363,399.72	0.00	0.00
Support Serv - Instructional	1,903,943.82	7,885.66	1,896,058.16	0.00	0.00
Support Serv - Board of Ed	87,410.89	0.00	87,410.89	0.00	0.00
Support Serv - Executive Adm	380,395.05	0.00	380,395.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,268,754.36	0.00	2,268,754.36	0.00	0.00
Support Serv - Business	1,316,515.86	685.00	0.00	1,315,830.86	1,315,830.86
Operations and Maintenance	3,926,730.57	21,396.00	19,928.63	3,885,405.94	0.00
Pupil Transportation	1,044,532.48	0.00	1,044,532.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,634.29	0.00	0.00	4,634.29	4,634.29
Support Serv - Technology	220,365.95	55.00	0.00	220,310.95	220,310.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,150.00	2,150.00	0.00	0.00	0.00
Support Serv - Other	711,379.47	0.00	711,379.47	0.00	0.00
Community Services	22,246.46	0.00	22,246.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,500.00	10,500.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,444,056.82	659,370.04	784,686.78	0.00	0.00
Community Services	3,355,406.15	29,430.33	3,325,975.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,640,587.52	7,640,587.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,227,965.72	2,227,965.72	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,586,921.79	**10,600,025.27**	**38,560,714.48**	**5,426,182.04**	**1,540,776.10**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33200 Stockbridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,085,539.79	3,065.22	8,082,474.57	0.00	0.00
Support Serv - Pupil	826,341.02	0.00	826,341.02	0.00	0.00
Support Serv - Instructional	642,196.14	17,832.46	624,363.68	0.00	0.00
Support Serv - Board of Ed	71,556.09	0.00	71,556.09	0.00	0.00
Support Serv - Executive Adm	281,628.65	0.00	281,628.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	889,653.64	0.00	889,653.64	0.00	0.00
Support Serv - Business	333,539.30	13,977.78	0.00	319,561.52	319,561.52
Operations and Maintenance	1,587,664.88	110,790.49	250.00	1,476,624.39	0.00
Pupil Transportation	658,295.78	749.00	657,546.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,129.00	0.00	8,469.00	660.00	660.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,151.93	1,598.97	279,552.96	0.00	0.00
Community Services	422,328.87	466.21	421,862.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	975.00	0.00	975.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	560,970.58	281,269.13	279,701.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,650,752.98	1,650,752.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,301,723.65	**2,080,502.24**	**12,424,375.50**	**1,796,845.91**	**320,221.52**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33215 Waverly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,339,804.76	3,384.06	18,336,420.70	0.00	0.00
Support Serv - Pupil	1,953,595.88	0.00	1,953,595.88	0.00	0.00
Support Serv - Instructional	1,881,890.66	54,810.11	1,827,080.55	0.00	0.00
Support Serv - Board of Ed	83,305.83	0.00	83,305.83	0.00	0.00
Support Serv - Executive Adm	327,116.30	0.00	327,116.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,811,149.69	556.00	1,810,593.69	0.00	0.00
Support Serv - Business	809,740.68	434,910.38	0.00	374,830.30	374,830.30
Operations and Maintenance	3,325,123.46	6,463.00	0.00	3,318,660.46	0.00
Pupil Transportation	904,210.87	23,957.00	880,253.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	228,150.96	0.00	0.00	228,150.96	228,150.96
Support Serv - Technology	198,943.59	2,972.90	0.00	195,970.69	195,970.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	471,103.46	1,140.00	469,963.46	0.00	0.00
Community Services	14,914.19	8,288.58	6,625.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	24,560.03	0.00	24,314.43	245.60	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,140,771.62	601,080.35	539,691.27	0.00	0.00
Community Services	564,557.47	0.00	564,557.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,296,750.00	4,296,750.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,375,689.45	**5,434,312.38**	**26,823,519.06**	**4,117,858.01**	**798,951.95**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33220 Webberville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,341,411.20	36,023.54	3,305,387.66	0.00	0.00
Support Serv - Pupil	287,851.30	0.00	287,851.30	0.00	0.00
Support Serv - Instructional	206,733.51	23,216.18	183,517.33	0.00	0.00
Support Serv - Board of Ed	27,088.60	0.00	27,088.60	0.00	0.00
Support Serv - Executive Adm	216,528.60	0.00	216,528.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	336,074.82	0.00	336,074.82	0.00	0.00
Support Serv - Business	179,966.92	79,166.54	0.00	100,800.38	100,800.38
Operations and Maintenance	749,312.24	22,127.49	0.00	727,184.75	0.00
Pupil Transportation	191,071.40	11,000.00	180,071.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,581.58	0.00	31,581.58	0.00	0.00
Support Serv - Staff & Personnel	3,959.16	0.00	3,161.79	797.37	797.37
Support Serv - Technology	49,124.36	3,627.00	5,630.00	39,867.36	39,867.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,356.87	0.00	180,356.87	0.00	0.00
Community Services	57,030.60	0.00	57,030.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	10.00	0.00	10.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	444.00	0.00	444.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	38,228.85	0.00	0.00	38,228.85	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	238,977.83	116,618.66	122,359.17	0.00	0.00
Community Services	153.58	0.00	153.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,302,280.85	1,302,280.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,500.00	0.00	1,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,439,686.27	**1,594,060.26**	**4,938,747.30**	**906,878.71**	**141,465.11**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33230 Williamston Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,658,735.55	2,953.41	10,655,782.14	0.00	0.00
Support Serv - Pupil	584,432.68	0.00	584,432.68	0.00	0.00
Support Serv - Instructional	977,517.93	0.00	977,517.93	0.00	0.00
Support Serv - Board of Ed	92,962.97	21,000.00	71,962.97	0.00	0.00
Support Serv - Executive Adm	92,002.05	0.00	92,002.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	894,951.45	0.00	894,951.45	0.00	0.00
Support Serv - Business	412,776.44	146,113.38	0.00	266,663.06	266,663.06
Operations and Maintenance	1,542,334.08	6,912.00	0.00	1,535,422.08	0.00
Pupil Transportation	587,218.51	2,528.89	584,689.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,623.50	0.00	0.00	2,623.50	2,623.50
Support Serv - Technology	224,932.47	0.00	0.00	224,932.47	224,932.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	15,160.00	0.00	15,160.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	445.45	445.45	0.00	0.00	0.00
Operations and Maintenance	140,057.38	0.00	0.00	140,057.38	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	940,227.27	297,523.95	642,703.32	0.00	0.00
Community Services	644,544.51	0.00	644,544.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,824,169.28	3,824,169.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	275.00	0.00	275.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,635,366.52	**4,301,646.36**	**15,164,021.67**	**2,169,698.49**	**494,219.03**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33901 Cole Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	710,116.67	0.00	710,116.67	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	48,316.01	0.00	48,316.01	0.00	0.00
Support Serv - Board of Ed	11,471.55	0.00	11,471.55	0.00	0.00
Support Serv - Executive Adm	35,845.88	0.00	35,845.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	152,303.53	2,204.00	150,099.53	0.00	0.00
Support Serv - Business	52,129.19	0.00	232.90	51,896.29	51,896.29
Operations and Maintenance	78,746.54	12,495.43	0.00	66,251.11	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,887.90	0.00	4,887.90	0.00	0.00
Support Serv - Staff & Personnel	118.50	0.00	0.00	118.50	118.50
Support Serv - Technology	4,700.00	0.00	0.00	4,700.00	4,700.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	64,562.89	28,866.11	35,696.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	227,712.50	227,712.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,390,911.16	**271,278.04**	**996,667.22**	**122,965.90**	**56,714.79**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33902 El-Hajj Malik El-Shabazz Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,837,264.77	15,081.09	1,822,183.68	0.00	0.00
Support Serv - Pupil	134,987.71	0.00	134,987.71	0.00	0.00
Support Serv - Instructional	119,282.76	0.00	119,282.76	0.00	0.00
Support Serv - Board of Ed	25,445.75	0.00	25,445.75	0.00	0.00
Support Serv - Executive Adm	279,901.14	17,258.03	262,643.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	76,395.55	0.00	76,395.55	0.00	0.00
Support Serv - Business	78,643.93	4,426.31	0.00	74,217.62	74,217.62
Operations and Maintenance	152,797.64	0.00	0.00	152,797.64	0.00
Pupil Transportation	443,393.97	54,015.00	389,378.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	41,504.50	0.00	41,504.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	27,385.94	27,385.94	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,917.80	220,591.69	61,326.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,498,921.46	**338,758.06**	**2,933,148.14**	**227,015.26**	**74,217.62**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33904 Mid-Michigan Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	985,514.69	17,342.49	968,172.20	0.00	0.00
Support Serv - Pupil	176,011.37	0.00	176,011.37	0.00	0.00
Support Serv - Instructional	113,807.43	0.00	113,807.43	0.00	0.00
Support Serv - Board of Ed	22,910.42	0.00	22,910.42	0.00	0.00
Support Serv - Executive Adm	101,973.82	220.15	101,753.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	117,772.71	0.00	117,772.71	0.00	0.00
Support Serv - Business	107,184.65	7,484.80	1,947.76	97,752.09	97,752.09
Operations and Maintenance	247,113.18	0.00	0.00	247,113.18	0.00
Pupil Transportation	70,676.19	0.00	70,676.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,583.39	0.00	3,583.39	0.00	0.00
Support Serv - Staff & Personnel	37,492.85	0.00	599.00	36,893.85	36,893.85
Support Serv - Technology	66,028.94	0.00	2,900.00	63,128.94	63,128.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	35,677.50	35,677.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	100,826.43	61,291.03	39,535.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,186,573.57	**122,015.97**	**1,619,669.54**	**444,888.06**	**197,774.88**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33906 White Pine Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	642,438.15	0.00	642,438.15	0.00	0.00
Support Serv - Pupil	2,900.00	0.00	2,900.00	0.00	0.00
Support Serv - Instructional	1,398.00	0.00	1,398.00	0.00	0.00
Support Serv - Board of Ed	7,446.00	0.00	7,446.00	0.00	0.00
Support Serv - Executive Adm	55,423.00	0.00	55,423.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	227,934.00	923.00	227,011.00	0.00	0.00
Support Serv - Business	71,192.00	0.00	0.00	71,192.00	71,192.00
Operations and Maintenance	79,194.00	0.00	0.00	79,194.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	8,123.00	0.00	8,123.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,495.00	20,172.00	4,323.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,120,543.15	**21,095.00**	**949,062.15**	**150,386.00**	**71,192.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33909 Windemere Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,666,350.00	0.00	2,666,350.00	0.00	0.00
Support Serv - Pupil	28,164.00	0.00	28,164.00	0.00	0.00
Support Serv - Instructional	299,015.00	0.00	299,015.00	0.00	0.00
Support Serv - Board of Ed	110,907.00	0.00	110,907.00	0.00	0.00
Support Serv - Executive Adm	358,281.00	0.00	358,281.00	0.00	0.00
Support Serv - Grant Writer	28,861.00	0.00	28,861.00	0.00	0.00
Support Serv - School Adm	474,357.00	0.00	474,357.00	0.00	0.00
Support Serv - Business	85,274.00	0.00	0.00	85,274.00	85,274.00
Operations and Maintenance	1,257,809.00	0.00	0.00	1,257,809.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,680.00	0.00	37,680.00	0.00	0.00
Support Serv - Staff & Personnel	142,697.00	0.00	0.00	142,697.00	142,697.00
Support Serv - Technology	129,567.00	0.00	0.00	129,567.00	129,567.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	74,864.00	0.00	74,864.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	212,603.00	33,109.00	179,494.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,906,429.00	**33,109.00**	**4,257,973.00**	**1,615,347.00**	**357,538.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33910 Lansing Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,041,317.00	0.00	2,041,317.00	0.00	0.00
Support Serv - Pupil	20,947.00	0.00	20,947.00	0.00	0.00
Support Serv - Instructional	383,882.00	0.00	383,882.00	0.00	0.00
Support Serv - Board of Ed	63,173.00	0.00	63,173.00	0.00	0.00
Support Serv - Executive Adm	214,242.00	0.00	214,242.00	0.00	0.00
Support Serv - Grant Writer	10,705.00	0.00	10,705.00	0.00	0.00
Support Serv - School Adm	316,914.00	0.00	316,914.00	0.00	0.00
Support Serv - Business	51,396.00	0.00	0.00	51,396.00	51,396.00
Operations and Maintenance	1,302,335.00	0.00	0.00	1,302,335.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,203.00	0.00	27,203.00	0.00	0.00
Support Serv - Staff & Personnel	63,036.00	0.00	0.00	63,036.00	63,036.00
Support Serv - Technology	48,057.00	0.00	0.00	48,057.00	48,057.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,122.00	0.00	45,122.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	175,615.00	30,416.00	145,199.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,763,944.00	**30,416.00**	**3,268,704.00**	**1,464,824.00**	**162,489.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
33911 Michigan Connections Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,726,076.83	0.00	1,726,076.83	0.00	0.00
Support Serv - Pupil	34,667.40	0.00	34,667.40	0.00	0.00
Support Serv - Instructional	183,818.94	0.00	183,818.94	0.00	0.00
Support Serv - Board of Ed	6,415.41	0.00	6,415.41	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	434,982.19	0.00	434,982.19	0.00	0.00
Support Serv - Business	405,207.00	44,540.01	0.00	360,666.99	360,666.99
Operations and Maintenance	53,040.42	0.00	0.00	53,040.42	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,042.79	0.00	0.00	7,042.79	7,042.79
Support Serv - Technology	58,160.83	0.00	0.00	58,160.83	58,160.83
Support Serv - Pupil Accounting	27,500.00	0.00	27,500.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,167.45	7,167.45	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,944,079.26	**51,707.46**	**2,413,460.77**	**478,911.03**	**425,870.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
34000 Ionia ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	129,583.59	0.00	129,583.59	0.00	0.00
Support Serv - Pupil	364,605.20	0.00	364,605.20	0.00	0.00
Support Serv - Instructional	849,428.46	4,562.83	844,865.63	0.00	0.00
Support Serv - Board of Ed	19,377.28	0.00	19,377.28	0.00	0.00
Support Serv - Executive Adm	178,552.86	0.00	178,552.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	473,489.88	1,129.36	0.00	472,360.52	472,360.52
Operations and Maintenance	89,851.11	868.70	31,014.00	57,968.41	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	108,505.08	738.40	107,766.68	0.00	0.00
Support Serv - Communication	6,131.11	0.00	6,131.11	0.00	0.00
Support Serv - Staff & Personnel	57,653.37	0.00	0.00	57,653.37	57,653.37
Support Serv - Technology	325,354.58	9,433.35	5,592.59	310,328.64	310,328.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,568,218.94	4,073.67	1,564,145.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,915,089.32	115,880.15	6,799,209.17	0.00	0.00
Support Serv - Pupil	8,059,094.35	8,165.18	8,050,929.17	0.00	0.00
Support Serv - Instructional	858,713.02	748.42	857,964.60	0.00	0.00
Support Serv - Board of Ed	36,734.75	0.00	36,734.75	0.00	0.00
Support Serv - Executive Adm	50,296.34	0.00	50,296.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	358,094.81	89.99	358,004.82	0.00	0.00
Support Serv - Business	176,697.48	20,615.09	0.00	156,082.39	156,082.39
Operations and Maintenance	318,993.40	15,387.27	30,263.12	273,343.01	0.00
Pupil Transportation	69,883.13	19,474.02	50,409.11	0.00	0.00
Support Serv - Planning & Research	1,111,025.81	876.99	1,110,148.82	0.00	0.00
Support Serv - Communication	362.48	0.00	362.48	0.00	0.00
Support Serv - Staff & Personnel	192,996.85	0.00	161,901.47	31,095.38	31,095.38
Support Serv - Technology	164,831.49	2,729.32	0.00	162,102.17	162,102.17
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	42,487.99	0.00	42,487.99	0.00	0.00
Payments to Government Agencies	3,226,286.04	3,226,286.04	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	181,347.09	181,347.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,933,685.81	**3,612,405.87**	**20,800,346.05**	**1,520,933.89**	**1,189,622.47**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
34010 Ionia Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,968,790.16	8,627.73	17,960,162.43	0.00	0.00
Support Serv - Pupil	1,279,616.62	0.00	1,279,616.62	0.00	0.00
Support Serv - Instructional	542,206.44	0.00	542,206.44	0.00	0.00
Support Serv - Board of Ed	71,929.07	0.00	71,929.07	0.00	0.00
Support Serv - Executive Adm	350,160.01	0.00	350,160.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,005,567.53	0.00	2,005,567.53	0.00	0.00
Support Serv - Business	363,969.59	19,944.44	0.00	344,025.15	344,025.15
Operations and Maintenance	2,591,192.74	32,487.00	0.00	2,558,705.74	0.00
Pupil Transportation	1,713,286.31	139,600.00	1,573,686.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	413,095.85	5,663.02	0.00	407,432.83	407,432.83
Support Serv - Pupil Accounting	72,453.14	0.00	72,453.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	447,008.81	1,657.00	445,351.81	0.00	0.00
Community Services	193,166.10	0.00	193,166.10	0.00	0.00
Payments to Government Agencies	38,267.60	38,267.60	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,473,750.34	827,814.08	645,936.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,472,137.00	3,472,137.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	130,735.68	130,735.68	0.00	0.00	0.00
Trust Funds					
All Costs *	50,505.00	0.00	50,505.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,177,837.99	**4,676,933.55**	**25,190,740.72**	**3,310,163.72**	**751,457.98**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
34040 Palo Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	537,553.72	0.00	537,553.72	0.00	0.00
Support Serv - Pupil	23,542.64	0.00	23,542.64	0.00	0.00
Support Serv - Instructional	19,187.54	0.00	19,187.54	0.00	0.00
Support Serv - Board of Ed	10,344.14	0.00	10,344.14	0.00	0.00
Support Serv - Executive Adm	44,474.65	466.73	44,007.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22,591.79	0.00	1,055.68	21,536.11	21,536.11
Operations and Maintenance	94,128.98	0.00	0.00	94,128.98	0.00
Pupil Transportation	56,956.95	0.00	56,956.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,333.69	0.00	1,215.19	118.50	118.50
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,518.67	0.00	4,518.67	0.00	0.00
Community Services	250.00	0.00	250.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	39,274.10	9,652.42	29,621.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	49,902.50	49,902.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,500.00	1,500.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	905,559.37	**61,521.65**	**728,254.13**	**115,783.59**	**21,654.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
34080 Belding Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,519,396.98	0.00	12,519,396.98	0.00	0.00
Support Serv - Pupil	925,327.44	0.00	925,327.44	0.00	0.00
Support Serv - Instructional	645,199.93	0.00	645,199.93	0.00	0.00
Support Serv - Board of Ed	99,233.94	0.00	99,233.94	0.00	0.00
Support Serv - Executive Adm	306,564.93	0.00	306,564.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,189,034.18	0.00	1,189,034.18	0.00	0.00
Support Serv - Business	291,756.88	6,393.27	30,272.29	255,091.32	255,091.32
Operations and Maintenance	1,815,936.07	62,408.79	0.00	1,753,527.28	0.00
Pupil Transportation	902,905.80	0.00	902,905.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	33,337.06	0.00	20,793.68	12,543.38	12,543.38
Support Serv - Technology	340,199.25	33,968.73	0.00	306,230.52	306,230.52
Support Serv - Pupil Accounting	22,152.41	0.00	22,152.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	380,162.18	4,179.03	375,983.15	0.00	0.00
Community Services	101,704.39	360.00	101,344.39	0.00	0.00
Payments to Government Agencies	34,249.00	34,249.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,671.44	0.00	11,321.51	349.93	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	992,506.57	507,106.43	485,400.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,798,825.62	4,798,825.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,695,212.78	4,695,212.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,105,376.85	**10,142,703.65**	**17,634,930.77**	**2,327,742.43**	**573,865.22**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
34090 Lakewood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,823,640.31	354,067.97	10,469,572.34	0.00	0.00
Support Serv - Pupil	823,502.84	0.00	823,502.84	0.00	0.00
Support Serv - Instructional	528,900.00	0.00	528,900.00	0.00	0.00
Support Serv - Board of Ed	55,349.82	0.00	55,349.82	0.00	0.00
Support Serv - Executive Adm	246,887.49	2,938.39	243,949.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,180,356.91	14,443.30	1,165,913.61	0.00	0.00
Support Serv - Business	268,708.59	23,181.47	15,215.61	230,311.51	230,311.51
Operations and Maintenance	1,702,618.03	16,164.00	341.58	1,686,112.45	0.00
Pupil Transportation	1,192,810.69	22,262.25	1,170,548.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,585.00	0.00	5,585.00	0.00	0.00
Support Serv - Staff & Personnel	24,868.39	0.00	18,370.98	6,497.41	6,497.41
Support Serv - Technology	309,676.37	46,622.38	5,750.00	257,303.99	257,303.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	433,304.31	0.00	433,304.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	744,753.51	352,089.45	392,664.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,283,009.02	3,283,009.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,293,036.09	2,293,036.09	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,917,007.37	**6,407,814.32**	**15,328,967.69**	**2,180,225.36**	**494,112.91**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
34110 Portland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,989,249.41	0.00	9,989,249.41	0.00	0.00
Support Serv - Pupil	540,257.11	0.00	540,257.11	0.00	0.00
Support Serv - Instructional	298,010.62	0.00	298,010.62	0.00	0.00
Support Serv - Board of Ed	75,141.74	0.00	75,141.74	0.00	0.00
Support Serv - Executive Adm	242,549.37	0.00	242,549.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,065,960.61	0.00	1,065,960.61	0.00	0.00
Support Serv - Business	269,448.70	45,570.67	0.00	223,878.03	223,878.03
Operations and Maintenance	1,493,932.08	19,155.00	0.00	1,474,777.08	0.00
Pupil Transportation	1,219,008.79	87,524.00	1,131,484.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,686.40	0.00	5,686.40	0.00	0.00
Support Serv - Technology	401,218.59	20,286.00	14,700.00	366,232.59	366,232.59
Support Serv - Pupil Accounting	40,236.90	0.00	40,236.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	509,453.19	0.00	509,453.19	0.00	0.00
Community Services	6,549.10	0.00	6,549.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	696,758.40	302,916.45	393,841.95	0.00	0.00
Community Services	162,663.09	0.00	162,663.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,648,826.51	2,648,826.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,664,950.61	**3,124,278.63**	**14,475,784.28**	**2,064,887.70**	**590,110.62**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
34120 Saranac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,017,597.74	1,344.89	6,016,252.85	0.00	0.00
Support Serv - Pupil	229,580.80	0.00	229,580.80	0.00	0.00
Support Serv - Instructional	147,803.00	0.00	147,803.00	0.00	0.00
Support Serv - Board of Ed	71,113.27	0.00	71,113.27	0.00	0.00
Support Serv - Executive Adm	225,396.11	0.00	225,396.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	788,513.83	0.00	788,513.83	0.00	0.00
Support Serv - Business	332,788.75	45,786.76	0.00	287,001.99	287,001.99
Operations and Maintenance	772,556.11	0.00	0.00	772,556.11	0.00
Pupil Transportation	513,028.57	0.00	513,028.57	0.00	0.00
Support Serv - Planning & Research	348.13	0.00	348.13	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	959.30	0.00	854.30	105.00	105.00
Support Serv - Technology	154,274.74	0.00	0.00	154,274.74	154,274.74
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,829.07	0.00	180,829.07	0.00	0.00
Community Services	38,701.03	0.00	38,701.03	0.00	0.00
Payments to Government Agencies	5,926.20	5,926.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	366,799.82	163,805.86	202,993.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,945,506.63	1,945,506.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,791,723.10	**2,162,370.34**	**8,415,414.92**	**1,213,937.84**	**441,381.73**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
34140 Berlin Township S/D #3
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	202,274.00	0.00	202,274.00	0.00	0.00
Support Serv - Pupil	11,914.00	0.00	11,914.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	40,998.00	0.00	40,998.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	113.00	0.00	0.00	113.00	113.00
Operations and Maintenance	24,652.00	0.00	0.00	24,652.00	0.00
Pupil Transportation	5,610.00	0.00	5,610.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	285,561.00	**0.00**	**260,796.00**	**24,765.00**	**113.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
34340 Easton Township S/D #6
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	233,816.62	0.00	233,816.62	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	16,150.06	0.00	16,150.06	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,102.92	0.00	0.00	20,102.92	0.00
Pupil Transportation	4,297.00	0.00	4,297.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	274,366.60	**0.00**	**254,263.68**	**20,102.92**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
34360 Ionia Township S/D #2
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	87,003.89	0.00	87,003.89	0.00	0.00
Support Serv - Pupil	7,847.55	0.00	7,847.55	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	10,849.33	0.00	10,849.33	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	14,115.76	0.00	0.00	14,115.76	0.00
Pupil Transportation	1,700.00	0.00	1,700.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	121,516.53	**0.00**	**107,400.77**	**14,115.76**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
35000 Iosco RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,549.00	0.00	12,549.00	0.00	0.00
Support Serv - Pupil	27,337.66	0.00	27,337.66	0.00	0.00
Support Serv - Instructional	60,431.18	0.00	60,431.18	0.00	0.00
Support Serv - Board of Ed	22,559.90	0.00	22,559.90	0.00	0.00
Support Serv - Executive Adm	282,723.92	0.00	282,723.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	31,192.64	958.03	0.00	30,234.61	30,234.61
Operations and Maintenance	24,385.97	0.00	0.00	24,385.97	0.00
Pupil Transportation	66,756.81	0.00	66,756.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	87,374.46	0.00	0.00	87,374.46	87,374.46
Support Serv - Technology	45,933.62	0.00	0.00	45,933.62	45,933.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	137,684.18	0.00	137,684.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,205.00	8,205.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,364,010.25	0.00	2,364,010.25	0.00	0.00
Support Serv - Pupil	241,489.55	0.00	241,489.55	0.00	0.00
Support Serv - Instructional	871,692.53	7,303.09	864,389.44	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	64,554.82	0.00	64,554.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	71,412.95	0.00	71,412.95	0.00	0.00
Support Serv - Business	94,252.96	3,832.45	0.00	90,420.51	90,420.51
Operations and Maintenance	144,045.43	0.00	0.00	144,045.43	0.00
Pupil Transportation	751,701.48	38,700.00	713,001.48	0.00	0.00
Support Serv - Planning & Research	74,176.70	0.00	74,176.70	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	41,115.79	0.00	0.00	41,115.79	41,115.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	61,794.58	0.00	61,794.58	0.00	0.00
Payments to Government Agencies	206,455.30	206,455.30	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,793,836.68	**265,453.87**	**5,064,872.42**	**463,510.39**	**295,078.99**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
35010 Oscoda Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,227,374.98	0.00	7,227,374.98	0.00	0.00
Support Serv - Pupil	541,236.07	0.00	541,236.07	0.00	0.00
Support Serv - Instructional	390,863.96	0.00	390,863.96	0.00	0.00
Support Serv - Board of Ed	49,795.03	0.00	49,795.03	0.00	0.00
Support Serv - Executive Adm	293,323.05	0.00	293,323.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	943,317.96	0.00	943,317.96	0.00	0.00
Support Serv - Business	216,326.26	25,831.13	7,726.00	182,769.13	182,769.13
Operations and Maintenance	1,065,805.63	21,793.24	1,734.80	1,042,277.59	0.00
Pupil Transportation	858,663.68	35,447.82	823,215.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	33,950.96	0.00	14,620.35	19,330.61	19,330.61
Support Serv - Technology	110,146.09	0.00	7,485.00	102,661.09	102,661.09
Support Serv - Pupil Accounting	15,940.00	0.00	15,940.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	204,935.22	0.00	204,935.22	0.00	0.00
Community Services	55,684.33	1,737.31	53,947.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	48,397.02	0.00	48,397.02	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,190.00	0.00	1,190.00	0.00	0.00
Operations and Maintenance	34,977.58	0.00	32,858.00	2,119.58	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	635,902.94	305,712.85	330,190.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,147,371.43	1,147,371.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,875,202.19	**1,537,893.78**	**10,988,150.41**	**1,349,158.00**	**304,760.83**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
35020 Hale Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,918,815.15	137,712.21	3,781,102.94	0.00	0.00
Support Serv - Pupil	142.32	0.00	142.32	0.00	0.00
Support Serv - Instructional	38,648.08	16,374.18	22,273.90	0.00	0.00
Support Serv - Board of Ed	20,494.61	0.00	20,494.61	0.00	0.00
Support Serv - Executive Adm	251,598.25	123.98	251,474.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	195,921.11	0.00	195,921.11	0.00	0.00
Support Serv - Business	171,871.07	55,479.13	0.00	116,391.94	116,391.94
Operations and Maintenance	538,493.88	0.00	0.00	538,493.88	0.00
Pupil Transportation	325,538.01	26,559.02	298,978.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	10,207.85	0.00	0.00	10,207.85	10,207.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	125,837.88	3,870.04	121,967.84	0.00	0.00
Community Services	47,734.91	0.00	47,734.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	326,276.48	142,616.76	183,659.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	657,300.85	657,300.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,628,880.45	**1,040,036.17**	**4,923,750.61**	**665,093.67**	**126,599.79**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
35030 Tawas Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,865,182.36	101,672.74	6,763,509.62	0.00	0.00
Support Serv - Pupil	483,723.38	0.00	483,723.38	0.00	0.00
Support Serv - Instructional	61,867.04	0.00	61,867.04	0.00	0.00
Support Serv - Board of Ed	107,130.19	17,346.10	89,784.09	0.00	0.00
Support Serv - Executive Adm	217,559.15	0.00	217,559.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	559,133.00	0.00	559,133.00	0.00	0.00
Support Serv - Business	227,169.40	31,908.30	0.00	195,261.10	195,261.10
Operations and Maintenance	874,586.57	36.00	4,420.00	870,130.57	0.00
Pupil Transportation	609,179.92	0.00	609,179.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	564.00	0.00	564.00	0.00	0.00
Support Serv - Technology	255,199.29	0.00	27,732.05	227,467.24	227,467.24
Support Serv - Pupil Accounting	17,833.49	0.00	17,833.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	56,289.01	13,810.50	42,478.51	0.00	0.00
Community Services	10,475.52	0.00	10,475.52	0.00	0.00
Payments to Government Agencies	20,855.10	20,855.10	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	557,663.68	235,626.95	322,036.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	577,900.00	577,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	196,805.79	196,805.79	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,699,116.89	**1,195,961.48**	**9,210,296.50**	**1,292,858.91**	**422,728.34**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
35040 Whittemore-Prescott Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,476,154.22	0.00	6,476,154.22	0.00	0.00
Support Serv - Pupil	373,685.22	0.00	373,685.22	0.00	0.00
Support Serv - Instructional	337,115.91	0.00	337,115.91	0.00	0.00
Support Serv - Board of Ed	120,041.83	0.00	120,041.83	0.00	0.00
Support Serv - Executive Adm	180,793.86	0.00	180,793.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	483,680.22	0.00	483,680.22	0.00	0.00
Support Serv - Business	197,841.04	49,033.03	0.00	148,808.01	148,808.01
Operations and Maintenance	628,623.25	8,878.42	110,492.44	509,252.39	0.00
Pupil Transportation	610,525.77	81,751.50	528,774.27	0.00	0.00
Support Serv - Planning & Research	4,375.00	0.00	4,375.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	139,521.08	4,611.48	0.00	134,909.60	134,909.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	226,780.47	0.00	226,780.47	0.00	0.00
Community Services	5,062.36	0.00	5,062.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,830.00	7,830.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	669,509.22	330,831.34	338,677.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	953,451.35	953,451.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,414,990.80	**1,436,387.12**	**9,185,633.68**	**792,970.00**	**283,717.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
35901 Sunrise Education Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	271,958.00	1,450.00	270,508.00	0.00	0.00
Support Serv - Pupil	9,155.00	0.00	9,155.00	0.00	0.00
Support Serv - Instructional	1,414.00	0.00	1,414.00	0.00	0.00
Support Serv - Board of Ed	11,717.00	0.00	11,717.00	0.00	0.00
Support Serv - Executive Adm	31,087.00	0.00	31,087.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	39,827.00	0.00	39,827.00	0.00	0.00
Support Serv - Business	2,562.00	2,432.00	0.00	130.00	130.00
Operations and Maintenance	36,544.00	0.00	0.00	36,544.00	0.00
Pupil Transportation	48,445.00	0.00	48,445.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	135.00	0.00	135.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,958.00	15,958.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	468,802.00	**19,840.00**	**412,288.00**	**36,674.00**	**130.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
36015 Forest Park School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,690,675.42	0.00	2,690,675.42	0.00	0.00
Support Serv - Pupil	64,495.75	0.00	64,495.75	0.00	0.00
Support Serv - Instructional	42,887.61	1,520.96	41,366.65	0.00	0.00
Support Serv - Board of Ed	36,031.12	0.00	36,031.12	0.00	0.00
Support Serv - Executive Adm	184,629.40	0.00	184,629.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	207,184.51	0.00	207,184.51	0.00	0.00
Support Serv - Business	110,270.29	13,000.49	0.00	97,269.80	97,269.80
Operations and Maintenance	433,720.77	3,500.00	0.00	430,220.77	0.00
Pupil Transportation	242,055.17	731.82	241,323.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	21,387.04	0.00	21,387.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	40,410.03	0.00	40,410.03	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	918.06	0.00	918.06	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	1,283.11	0.00	1,283.11	0.00	0.00
Support Serv - School Adm	10,704.69	0.00	10,704.69	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	15,477.63	0.00	15,477.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	250.00	0.00	0.00	250.00	250.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	1,437.73	0.00	1,437.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	409,999.27	117,010.70	292,988.57	0.00	0.00
Community Services	7,595.87	2,919.98	4,675.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	703,122.07	703,122.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	69,957.38	69,957.38	0.00	0.00	0.00
Trust Funds					
All Costs *	84,033.25	0.00	84,033.25	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,378,526.17	**911,763.40**	**3,939,022.20**	**527,740.57**	**97,519.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
36025 West Iron County Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,216,804.79	9,721.06	5,207,083.73	0.00	0.00
Support Serv - Pupil	116,412.64	0.00	116,412.64	0.00	0.00
Support Serv - Instructional	185,805.72	38,877.69	146,928.03	0.00	0.00
Support Serv - Board of Ed	80,463.72	0.00	80,463.72	0.00	0.00
Support Serv - Executive Adm	170,236.23	0.00	170,236.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	341,832.60	0.00	341,832.60	0.00	0.00
Support Serv - Business	180,991.96	0.00	0.00	180,991.96	180,991.96
Operations and Maintenance	932,430.53	48,822.24	0.00	883,608.29	0.00
Pupil Transportation	453,039.24	0.00	453,039.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	5,054.25	0.00	5,054.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,725.64	0.00	1,725.64	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	536.00	0.00	0.00	536.00	536.00
Operations and Maintenance	34,047.68	0.00	31,077.13	2,970.55	0.00
Pupil Transportation	8,386.29	0.00	8,386.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	482,864.00	116,269.60	366,594.40	0.00	0.00
Community Services	37,188.64	0.00	37,188.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	389,266.08	389,266.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	68,655.76	68,655.76	0.00	0.00	0.00
Trust Funds					
All Costs *	63,234.65	0.00	63,234.65	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,768,976.42	**671,612.43**	**7,029,257.19**	**1,068,106.80**	**181,527.96**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
37010 Mt. Pleasant City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,476,169.70	340,651.88	21,135,517.82	0.00	0.00
Support Serv - Pupil	2,282,173.36	1,858.00	2,280,315.36	0.00	0.00
Support Serv - Instructional	1,551,928.91	6,053.57	1,545,875.34	0.00	0.00
Support Serv - Board of Ed	119,912.19	0.00	119,912.19	0.00	0.00
Support Serv - Executive Adm	229,859.31	0.00	229,859.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,893,265.11	0.00	1,893,265.11	0.00	0.00
Support Serv - Business	496,762.21	0.00	0.00	496,762.21	496,762.21
Operations and Maintenance	2,406,368.43	0.00	0.00	2,406,368.43	0.00
Pupil Transportation	1,063,854.36	46,730.10	1,017,124.26	0.00	0.00
Support Serv - Planning & Research	2,755.70	0.00	2,755.70	0.00	0.00
Support Serv - Communication	2,371.81	0.00	2,371.81	0.00	0.00
Support Serv - Staff & Personnel	735,632.34	0.00	17,392.37	718,239.97	718,239.97
Support Serv - Technology	725,908.75	29,311.00	0.00	696,597.75	696,597.75
Support Serv - Pupil Accounting	19,331.07	0.00	19,331.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	439,355.85	20,000.00	419,355.85	0.00	0.00
Community Services	263,437.50	0.00	263,437.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	88,219.52	0.00	54,735.26	33,484.26	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,189,309.11	650,970.59	538,338.52	0.00	0.00
Community Services	440,381.03	24,049.97	416,331.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,323,994.67	5,323,994.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,100,523.43	2,100,523.43	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,851,514.36	**8,544,143.21**	**29,955,918.53**	**4,351,452.62**	**1,911,599.93**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
37040 Beal City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,434,957.28	19,231.24	3,415,726.04	0.00	0.00
Support Serv - Pupil	82,440.74	0.00	82,440.74	0.00	0.00
Support Serv - Instructional	202,633.19	20,952.54	181,680.65	0.00	0.00
Support Serv - Board of Ed	37,246.40	0.00	37,246.40	0.00	0.00
Support Serv - Executive Adm	153,612.36	770.30	152,842.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	337,060.81	0.00	337,060.81	0.00	0.00
Support Serv - Business	135,206.78	3,690.49	11,198.42	120,317.87	120,317.87
Operations and Maintenance	431,630.66	2,487.43	0.00	429,143.23	0.00
Pupil Transportation	376,581.36	194.94	376,386.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,971.92	0.00	11,971.92	0.00	0.00
Support Serv - Staff & Personnel	9,247.21	0.00	4,119.46	5,127.75	5,127.75
Support Serv - Technology	22,525.49	441.98	0.00	22,083.51	22,083.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	267,699.30	21,534.43	246,164.87	0.00	0.00
Community Services	9,590.00	0.00	9,590.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	252,036.28	142,225.72	109,810.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	580,477.84	580,477.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	60,785.55	60,785.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,405,703.17	**852,792.46**	**4,976,238.35**	**576,672.36**	**147,529.13**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
37060 Shepherd Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,673,000.87	231,496.65	8,441,504.22	0.00	0.00
Support Serv - Pupil	646,792.95	0.00	646,792.95	0.00	0.00
Support Serv - Instructional	562,519.43	121,041.83	441,477.60	0.00	0.00
Support Serv - Board of Ed	43,807.77	0.00	43,807.77	0.00	0.00
Support Serv - Executive Adm	207,943.76	4,645.51	203,298.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,055,393.09	3,190.00	1,052,203.09	0.00	0.00
Support Serv - Business	338,647.83	47,667.78	0.00	290,980.05	290,980.05
Operations and Maintenance	1,415,665.07	91,244.16	0.00	1,324,420.91	0.00
Pupil Transportation	939,392.49	209,035.40	730,357.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	14,068.54	0.00	3,255.90	10,812.64	10,812.64
Support Serv - Technology	94,316.99	0.00	38,625.99	55,691.00	55,691.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	259,424.50	0.00	259,424.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	618.13	0.00	592.35	25.78	25.78
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	679,071.91	360,044.79	319,027.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,180,674.59	2,180,674.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,082,390.28	5,082,390.28	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,193,728.20	**8,331,430.99**	**12,180,366.83**	**1,681,930.38**	**357,509.47**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
37901 Renaissance Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,492,450.63	0.00	1,492,450.63	0.00	0.00
Support Serv - Pupil	84,892.15	0.00	84,892.15	0.00	0.00
Support Serv - Instructional	10,458.07	0.00	10,458.07	0.00	0.00
Support Serv - Board of Ed	9,056.74	0.00	9,056.74	0.00	0.00
Support Serv - Executive Adm	238,814.40	0.00	238,814.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	217,422.19	0.00	217,422.19	0.00	0.00
Support Serv - Business	5,454.90	0.00	0.00	5,454.90	5,454.90
Operations and Maintenance	628,124.47	45,999.75	0.00	582,124.72	0.00
Pupil Transportation	5,637.43	0.00	5,637.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	87,968.30	87,968.30	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,780,279.28	**133,968.05**	**2,058,731.61**	**587,579.62**	**5,454.90**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
37902 Morey Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	571,029.89	29,208.92	541,820.97	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	11,489.10	0.00	11,489.10	0.00	0.00
Support Serv - Board of Ed	16,041.00	0.00	16,041.00	0.00	0.00
Support Serv - Executive Adm	184,665.16	0.00	184,665.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	109,887.76	1,650.00	108,237.76	0.00	0.00
Support Serv - Business	10,458.16	10,458.16	0.00	0.00	0.00
Operations and Maintenance	217,649.27	0.00	0.00	217,649.27	0.00
Pupil Transportation	34,163.00	0.00	34,163.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,323.45	0.00	36,323.45	0.00	0.00
Support Serv - Staff & Personnel	4,753.99	0.00	528.54	4,225.45	4,225.45
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	877.35	0.00	877.35	0.00	0.00
Community Services	12,264.51	0.00	12,264.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	40,362.66	31,692.16	8,670.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,249,965.30	**73,009.24**	**955,081.34**	**221,874.72**	**4,225.45**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38000 Jackson ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	303,237.69	922.18	302,315.51	0.00	0.00
Support Serv - Instructional	2,676,230.03	89,525.68	2,586,704.35	0.00	0.00
Support Serv - Board of Ed	49,656.62	0.00	49,656.62	0.00	0.00
Support Serv - Executive Adm	436,976.84	27,652.09	409,324.75	0.00	0.00
Support Serv - Grant Writer	34,261.71	0.00	34,261.71	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,046,195.46	32,842.46	11,434.00	1,001,919.00	1,001,919.00
Operations and Maintenance	436,747.41	25,967.43	3,295.08	407,484.90	0.00
Pupil Transportation	31,465.64	0.00	31,465.64	0.00	0.00
Support Serv - Planning & Research	141,844.51	0.00	141,844.51	0.00	0.00
Support Serv - Communication	227,887.43	0.00	227,887.43	0.00	0.00
Support Serv - Staff & Personnel	311,619.79	235.00	0.00	311,384.79	311,384.79
Support Serv - Technology	2,417,156.43	238,108.48	0.00	2,179,047.95	2,179,047.95
Support Serv - Pupil Accounting	14,622.23	0.00	14,622.23	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	176,615.66	0.00	176,615.66	0.00	0.00
Payments to Government Agencies	655,061.08	655,061.08	0.00	0.00	0.00
Facilities Acquisition	10,918.60	10,918.60	0.00	0.00	0.00
Special Revenue Funds					
Instructional	14,334,639.51	279,221.50	14,055,418.01	0.00	0.00
Support Serv - Pupil	12,069,647.12	40,250.31	12,029,396.81	0.00	0.00
Support Serv - Instructional	1,850,590.04	5,248.94	1,845,341.10	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	663,713.13	28,317.39	635,395.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	804,188.81	4,624.42	799,564.39	0.00	0.00
Support Serv - Business	464,032.40	374,874.28	0.00	89,158.12	89,158.12
Operations and Maintenance	1,666,141.00	60,085.04	0.00	1,606,055.96	0.00
Pupil Transportation	2,775,314.06	6,585.09	2,768,728.97	0.00	0.00
Support Serv - Planning & Research	329,273.92	0.00	329,273.92	0.00	0.00
Support Serv - Communication	128,898.51	2,489.02	126,409.49	0.00	0.00
Support Serv - Staff & Personnel	10,370.94	0.00	1,129.13	9,241.81	9,241.81
Support Serv - Technology	211,645.27	122,686.03	0.00	88,959.24	88,959.24
Support Serv - Pupil Accounting	81,133.55	0.00	81,133.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	140,781.00	0.00	140,781.00	0.00	0.00
Payments to Government Agencies	18,257,220.63	18,257,220.63	0.00	0.00	0.00
Facilities Acquisition	131,113.25	131,113.25	0.00	0.00	0.00
Debt Service Funds					
All Costs **	285,233.50	285,233.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	147,144.18	147,144.18	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	223,925.10	223,925.10	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	63,545,503.05	**21,050,251.68**	**36,801,999.60**	**5,693,251.77**	**3,679,710.91**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38010 Western School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,092,385.02	209,889.32	15,882,495.70	0.00	0.00
Support Serv - Pupil	597,664.47	0.00	597,664.47	0.00	0.00
Support Serv - Instructional	298,711.50	0.00	298,711.50	0.00	0.00
Support Serv - Board of Ed	41,941.73	0.00	41,941.73	0.00	0.00
Support Serv - Executive Adm	271,682.26	0.00	271,682.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,473,649.61	0.00	1,473,649.61	0.00	0.00
Support Serv - Business	621,023.65	149,066.36	28,700.89	443,256.40	443,256.40
Operations and Maintenance	1,707,534.85	0.00	0.00	1,707,534.85	0.00
Pupil Transportation	1,276,827.03	78,190.65	1,198,636.38	0.00	0.00
Support Serv - Planning & Research	20,717.79	0.00	20,717.79	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	854,837.20	6,540.43	21,761.24	826,535.53	826,535.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	475,339.80	0.00	475,339.80	0.00	0.00
Community Services	155,114.68	0.00	155,114.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	898,972.10	450,020.94	448,951.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,053,818.68	2,053,818.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,840,220.37	**2,947,526.38**	**20,915,367.21**	**2,977,326.78**	**1,269,791.93**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38020 Vandercook Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,665,552.27	0.00	7,665,552.27	0.00	0.00
Support Serv - Pupil	427,783.37	0.00	427,783.37	0.00	0.00
Support Serv - Instructional	343,319.02	0.00	343,319.02	0.00	0.00
Support Serv - Board of Ed	44,283.33	0.00	44,283.33	0.00	0.00
Support Serv - Executive Adm	215,732.31	0.00	215,732.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	690,400.95	0.00	690,400.95	0.00	0.00
Support Serv - Business	231,861.51	0.00	20,894.41	210,967.10	210,967.10
Operations and Maintenance	899,315.11	0.00	0.00	899,315.11	0.00
Pupil Transportation	166,676.24	0.00	166,676.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,137.50	0.00	0.00	4,137.50	4,137.50
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	231,365.62	8,088.28	223,277.34	0.00	0.00
Community Services	34,766.21	0.00	34,766.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,751.23	30,260.43	11,490.80	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	538,187.66	275,952.98	262,234.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	629,504.56	629,504.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,791.05	26,791.05	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,191,427.94	**970,597.30**	**10,106,410.93**	**1,114,419.71**	**215,104.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38040 Columbia School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,682,349.79	3,191.00	8,679,158.79	0.00	0.00
Support Serv - Pupil	427,880.11	0.00	427,880.11	0.00	0.00
Support Serv - Instructional	761,490.52	158,370.59	603,119.93	0.00	0.00
Support Serv - Board of Ed	95,000.25	0.00	95,000.25	0.00	0.00
Support Serv - Executive Adm	258,889.69	0.00	258,889.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	790,073.67	0.00	790,073.67	0.00	0.00
Support Serv - Business	202,134.69	26,308.56	0.00	175,826.13	175,826.13
Operations and Maintenance	1,344,120.35	7,503.82	4,000.00	1,332,616.53	0.00
Pupil Transportation	759,188.63	0.00	759,188.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,637.38	0.00	39,637.38	0.00	0.00
Support Serv - Staff & Personnel	4,608.46	0.00	4,608.46	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	22,910.54	0.00	22,910.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	387,819.52	0.00	387,819.52	0.00	0.00
Community Services	288,842.67	21,410.50	267,432.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	622,015.61	304,968.18	317,047.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	819,646.65	819,646.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	95.94	0.00	95.94	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,506,704.47	**1,341,399.30**	**12,656,862.51**	**1,508,442.66**	**175,826.13**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38050 Grass Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,934,380.36	113,408.68	6,820,971.68	0.00	0.00
Support Serv - Pupil	222,488.22	0.00	222,488.22	0.00	0.00
Support Serv - Instructional	201,964.78	1,519.79	200,444.99	0.00	0.00
Support Serv - Board of Ed	73,076.33	0.00	73,076.33	0.00	0.00
Support Serv - Executive Adm	315,288.23	0.00	315,288.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	649,655.24	0.00	649,655.24	0.00	0.00
Support Serv - Business	145,672.46	26,463.59	0.00	119,208.87	119,208.87
Operations and Maintenance	1,005,111.90	10,992.95	0.00	994,118.95	0.00
Pupil Transportation	358,723.72	0.00	358,723.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	403.60	0.00	0.00	403.60	403.60
Support Serv - Technology	211,342.03	23,367.02	0.00	187,975.01	187,975.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	288,011.14	26,132.20	261,878.94	0.00	0.00
Community Services	78,859.75	0.00	78,859.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	512,602.48	224,391.63	288,210.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,374,552.49	2,374,552.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,653,743.86	1,653,743.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,025,876.59	**4,454,572.21**	**9,269,597.95**	**1,301,706.43**	**307,587.48**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38080 Concord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,833,928.88	0.00	4,833,928.88	0.00	0.00
Support Serv - Pupil	264,452.06	0.00	264,452.06	0.00	0.00
Support Serv - Instructional	248,456.77	92,603.98	155,852.79	0.00	0.00
Support Serv - Board of Ed	38,923.69	0.00	38,923.69	0.00	0.00
Support Serv - Executive Adm	212,911.95	0.00	212,911.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	468,757.20	0.00	468,757.20	0.00	0.00
Support Serv - Business	117,201.82	9,508.77	1,124.00	106,569.05	106,569.05
Operations and Maintenance	673,411.09	57,726.90	0.00	615,684.19	0.00
Pupil Transportation	396,290.02	0.00	396,290.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,085.23	0.00	1,085.23	0.00	0.00
Support Serv - Technology	62,948.02	2,694.41	0.00	60,253.61	60,253.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	234,461.27	2,502.28	231,958.99	0.00	0.00
Community Services	10,985.71	0.00	10,985.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	377,207.35	152,775.59	224,431.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,269,286.88	4,269,286.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	7,300.00	0.00	7,300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,217,607.94	**4,587,098.81**	**6,848,002.28**	**782,506.85**	**166,822.66**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38090 East Jackson Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,732,784.42	7,196.58	7,725,587.84	0.00	0.00
Support Serv - Pupil	199,824.62	0.00	199,824.62	0.00	0.00
Support Serv - Instructional	246,856.61	403.00	246,453.61	0.00	0.00
Support Serv - Board of Ed	85,122.73	0.00	85,122.73	0.00	0.00
Support Serv - Executive Adm	272,941.21	0.00	272,941.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	644,326.55	0.00	644,326.55	0.00	0.00
Support Serv - Business	241,938.00	51,893.97	0.00	190,044.03	190,044.03
Operations and Maintenance	1,285,755.25	0.00	0.00	1,285,755.25	0.00
Pupil Transportation	452,486.97	0.00	452,486.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	298,881.89	0.00	298,881.89	0.00	0.00
Community Services	3,038.51	0.00	3,038.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	42,742.98	42,742.98	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	181.62	0.00	0.00	181.62	181.62
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	511,803.95	251,186.16	260,617.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,500,958.22	1,500,958.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	329,088.45	329,088.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,848,731.98	**2,183,469.36**	**10,189,281.72**	**1,475,980.90**	**190,225.65**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38100 Hanover-Horton School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,086,884.71	76,038.76	7,010,845.95	0.00	0.00
Support Serv - Pupil	357,501.54	0.00	357,501.54	0.00	0.00
Support Serv - Instructional	227,882.37	0.00	227,882.37	0.00	0.00
Support Serv - Board of Ed	57,197.01	0.00	57,197.01	0.00	0.00
Support Serv - Executive Adm	403,657.04	355.85	403,301.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	713,765.95	0.00	713,765.95	0.00	0.00
Support Serv - Business	27,473.67	17,803.67	0.00	9,670.00	9,670.00
Operations and Maintenance	985,729.37	14,033.74	0.00	971,695.63	0.00
Pupil Transportation	719,281.93	167,941.77	551,340.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	137,218.11	0.00	0.00	137,218.11	137,218.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,679.62	0.00	45,679.62	0.00	0.00
Support Serv - Other	328,757.30	6,132.43	322,624.87	0.00	0.00
Community Services	39,216.05	0.00	39,216.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	511,203.56	235,841.54	275,362.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	876,804.79	876,804.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	413,022.25	413,022.25	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,931,275.27	**1,807,974.80**	**10,004,716.73**	**1,118,583.74**	**146,888.11**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38120 Michigan Center School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,239,734.74	19,584.78	7,220,149.96	0.00	0.00
Support Serv - Pupil	476,585.24	597.88	475,987.36	0.00	0.00
Support Serv - Instructional	334,709.65	0.00	334,709.65	0.00	0.00
Support Serv - Board of Ed	37,672.41	0.00	37,672.41	0.00	0.00
Support Serv - Executive Adm	251,809.41	0.00	251,809.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,008,736.88	5,771.66	1,002,965.22	0.00	0.00
Support Serv - Business	219,331.62	9,261.92	22,313.58	187,756.12	187,756.12
Operations and Maintenance	1,320,100.62	4,549.90	0.00	1,315,550.72	0.00
Pupil Transportation	248,936.63	710.00	248,226.63	0.00	0.00
Support Serv - Planning & Research	4,702.39	0.00	4,702.39	0.00	0.00
Support Serv - Communication	9,296.86	0.00	9,296.86	0.00	0.00
Support Serv - Staff & Personnel	10,019.95	0.00	3,088.26	6,931.69	6,931.69
Support Serv - Technology	209,704.29	61,108.45	0.00	148,595.84	148,595.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	252,349.93	0.00	252,349.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	719,562.29	401,756.05	317,806.24	0.00	0.00
Community Services	203,806.24	2,626.88	201,179.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,951.91	8,951.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	819,927.46	819,927.46	0.00	0.00	0.00
Trust Funds					
All Costs *	19,873.47	0.00	19,873.47	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,395,811.99	**1,334,846.89**	**10,402,130.73**	**1,658,834.37**	**343,283.65**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38130 Napoleon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,608,873.20	66,996.76	8,541,876.44	0.00	0.00
Support Serv - Pupil	207,723.29	0.00	207,723.29	0.00	0.00
Support Serv - Instructional	113,688.18	32.00	113,656.18	0.00	0.00
Support Serv - Board of Ed	20,591.21	0.00	20,591.21	0.00	0.00
Support Serv - Executive Adm	239,180.06	0.00	239,180.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	896,212.99	0.00	896,212.99	0.00	0.00
Support Serv - Business	459,141.76	14,873.96	0.00	444,267.80	444,267.80
Operations and Maintenance	1,140,428.50	2,951.00	0.00	1,137,477.50	0.00
Pupil Transportation	630,189.17	0.00	630,189.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	286,011.46	99,490.46	0.00	186,521.00	186,521.00
Support Serv - Pupil Accounting	8,256.77	0.00	8,256.77	0.00	0.00
Support Serv - Central - Other	24,858.80	0.00	24,858.80	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,936.69	0.00	1,936.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,772.70	0.00	0.00	4,772.70	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	833,262.22	261,459.34	571,802.88	0.00	0.00
Community Services	310,984.83	3,696.87	307,287.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	847,178.48	847,178.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,750.51	0.00	2,750.51	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,636,040.82	**1,296,678.87**	**11,566,322.95**	**1,773,039.00**	**630,788.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38140 Northwest Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,150,992.63	242,721.73	15,908,270.90	0.00	0.00
Support Serv - Pupil	866,990.68	0.00	866,990.68	0.00	0.00
Support Serv - Instructional	422,524.68	0.00	422,524.68	0.00	0.00
Support Serv - Board of Ed	16,100.11	0.00	16,100.11	0.00	0.00
Support Serv - Executive Adm	858,832.45	0.00	858,832.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,582,544.34	0.00	1,582,544.34	0.00	0.00
Support Serv - Business	110,533.14	100,375.14	0.00	10,158.00	10,158.00
Operations and Maintenance	2,097,336.92	23,272.41	0.00	2,074,064.51	0.00
Pupil Transportation	1,363,298.13	1,500.00	1,361,798.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	21,387.91	0.00	11,397.31	9,990.60	9,990.60
Support Serv - Technology	324,422.34	0.00	0.00	324,422.34	324,422.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	10,374.49	0.00	10,374.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	122,302.63	0.00	122,302.63	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	66,001.89	0.00	66,001.89	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,415.50	0.00	16,021.50	2,394.00	0.00
Pupil Transportation	21,826.46	0.00	21,826.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	337.00	0.00	337.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,336,367.39	489,604.45	846,762.94	0.00	0.00
Community Services	120,121.18	2,472.75	117,648.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	592,041.26	592,041.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,152,866.94	1,152,866.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,255,618.07	**2,604,854.68**	**22,229,733.94**	**2,421,029.45**	**344,570.94**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38150 Springport Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,500,247.85	26,731.02	5,473,516.83	0.00	0.00
Support Serv - Pupil	159,160.07	0.00	159,160.07	0.00	0.00
Support Serv - Instructional	739,066.92	22,869.18	716,197.74	0.00	0.00
Support Serv - Board of Ed	39,779.16	0.00	39,779.16	0.00	0.00
Support Serv - Executive Adm	180,889.12	500.00	180,389.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	490,957.37	0.00	490,957.37	0.00	0.00
Support Serv - Business	126,082.19	44,201.01	0.00	81,881.18	81,881.18
Operations and Maintenance	1,047,898.48	20,246.81	0.00	1,027,651.67	0.00
Pupil Transportation	437,182.98	0.00	437,182.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	27,144.10	0.00	27,144.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	237,482.51	12,821.98	224,660.53	0.00	0.00
Community Services	43.61	0.00	43.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	474,653.20	284,159.89	190,493.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,424,798.60	1,424,798.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	731,079.36	731,079.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,616,465.52	**2,567,407.85**	**7,939,524.82**	**1,109,532.85**	**81,881.18**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38170 Jackson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	41,692,813.26	306,718.87	41,386,094.39	0.00	0.00
Support Serv - Pupil	5,217,553.33	0.00	5,217,553.33	0.00	0.00
Support Serv - Instructional	2,424,330.03	315,557.80	2,108,772.23	0.00	0.00
Support Serv - Board of Ed	121,810.53	0.00	121,810.53	0.00	0.00
Support Serv - Executive Adm	305,423.32	0.00	305,423.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,581,635.89	7,875.63	3,573,760.26	0.00	0.00
Support Serv - Business	1,053,003.79	204,658.29	0.00	848,345.50	848,345.50
Operations and Maintenance	4,338,042.15	10,247.05	0.00	4,327,795.10	0.00
Pupil Transportation	3,075,467.85	171,993.13	2,903,474.72	0.00	0.00
Support Serv - Planning & Research	135,374.40	0.00	135,374.40	0.00	0.00
Support Serv - Communication	100,324.80	0.00	100,324.80	0.00	0.00
Support Serv - Staff & Personnel	341,268.91	0.00	39,080.71	302,188.20	302,188.20
Support Serv - Technology	870,557.82	60,475.61	0.00	810,082.21	810,082.21
Support Serv - Pupil Accounting	80,334.86	0.00	80,334.86	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,069,514.69	25,480.14	1,044,034.55	0.00	0.00
Community Services	500,100.04	6,099.99	494,000.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	508,566.84	508,566.84	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	59,571.30	0.00	56,898.81	2,672.49	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,208,287.18	1,555,519.53	1,652,767.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,245,530.58	5,245,530.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,449,716.65	6,449,716.65	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	80,379,228.22	**14,868,440.11**	**59,219,704.61**	**6,291,083.50**	**1,960,615.91**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38901 Da Vinci Institute
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,604,311.76	33,406.67	1,570,905.09	0.00	0.00
Support Serv - Pupil	3,562.43	0.00	3,562.43	0.00	0.00
Support Serv - Instructional	57,878.63	0.00	57,878.63	0.00	0.00
Support Serv - Board of Ed	18,004.25	0.00	18,004.25	0.00	0.00
Support Serv - Executive Adm	138,796.97	0.00	138,796.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	256,861.06	0.00	256,861.06	0.00	0.00
Support Serv - Business	148,304.78	48,213.73	0.00	100,091.05	100,091.05
Operations and Maintenance	217,677.85	4,496.74	0.00	213,181.11	0.00
Pupil Transportation	11,592.80	0.00	11,592.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	139.00	0.00	0.00	139.00	139.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,830.55	0.00	4,830.55	0.00	0.00
Community Services	1,261.87	0.00	1,261.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	410,277.75	410,277.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,873,499.70	**496,394.89**	**2,063,693.65**	**313,411.16**	**100,230.05**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
38902 Paragon Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,679,786.00	0.00	2,679,786.00	0.00	0.00
Support Serv - Pupil	28,611.00	0.00	28,611.00	0.00	0.00
Support Serv - Instructional	416,595.00	0.00	416,595.00	0.00	0.00
Support Serv - Board of Ed	91,202.00	0.00	91,202.00	0.00	0.00
Support Serv - Executive Adm	360,468.00	0.00	360,468.00	0.00	0.00
Support Serv - Grant Writer	30,104.00	0.00	30,104.00	0.00	0.00
Support Serv - School Adm	413,708.00	0.00	413,708.00	0.00	0.00
Support Serv - Business	85,652.00	0.00	0.00	85,652.00	85,652.00
Operations and Maintenance	1,045,841.00	0.00	0.00	1,045,841.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	46,165.00	0.00	46,165.00	0.00	0.00
Support Serv - Staff & Personnel	147,156.00	0.00	0.00	147,156.00	147,156.00
Support Serv - Technology	135,146.00	0.00	0.00	135,146.00	135,146.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	75,196.00	0.00	75,196.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	220,151.00	57,644.00	162,507.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,775,781.00	**57,644.00**	**4,304,342.00**	**1,413,795.00**	**367,954.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39000 Kalamazoo RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	551,275.63	15,965.44	535,310.19	0.00	0.00
Support Serv - Pupil	96,953.75	0.00	96,953.75	0.00	0.00
Support Serv - Instructional	3,802,834.52	32,143.80	3,770,690.72	0.00	0.00
Support Serv - Board of Ed	58,549.18	0.00	58,549.18	0.00	0.00
Support Serv - Executive Adm	339,084.77	3,913.01	335,171.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	432,660.15	7,314.44	0.00	425,345.71	425,345.71
Operations and Maintenance	643,499.76	119,582.00	0.00	523,917.76	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	216,519.04	0.00	216,519.04	0.00	0.00
Support Serv - Communication	59,155.34	371.43	58,783.91	0.00	0.00
Support Serv - Staff & Personnel	326,794.68	86.86	0.00	326,707.82	326,707.82
Support Serv - Technology	1,191,362.22	119,036.56	67,581.19	1,004,744.47	1,004,744.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	855,938.96	66,383.24	789,555.72	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,184,986.47	8,635.17	4,176,351.30	0.00	0.00
Payments to Government Agencies	11,817,664.86	11,817,664.86	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,399,531.18	386,044.59	12,013,486.59	0.00	0.00
Support Serv - Pupil	5,259,472.17	47,246.90	5,212,225.27	0.00	0.00
Support Serv - Instructional	2,081,511.92	86,530.99	1,994,980.93	0.00	0.00
Support Serv - Board of Ed	38,513.08	0.00	38,513.08	0.00	0.00
Support Serv - Executive Adm	112,794.39	1,304.34	111,490.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,645.79	0.00	171,645.79	0.00	0.00
Support Serv - Business	459,062.30	90,125.68	0.00	368,936.62	368,936.62
Operations and Maintenance	1,610,092.62	145.27	0.00	1,609,947.35	0.00
Pupil Transportation	6,188.55	0.00	6,188.55	0.00	0.00
Support Serv - Planning & Research	162,060.88	0.00	162,060.88	0.00	0.00
Support Serv - Communication	81,784.06	557.15	81,226.91	0.00	0.00
Support Serv - Staff & Personnel	241,132.57	260.57	0.00	240,872.00	240,872.00
Support Serv - Technology	493,495.54	0.00	68,591.00	424,904.54	424,904.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,343.42	0.00	19,343.42	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	383,912.99	0.00	383,912.99	0.00	0.00
Payments to Government Agencies	18,208,644.43	18,208,644.43	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,309,721.75	2,309,721.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,592,370.46	7,592,370.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,850,405.79	6,985.23	1,843,420.56	0.00	0.00
Internal Service Funds					
All Costs	6,231,036.91	6,231,036.91	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	84,290,000.13	**47,152,071.08**	**32,212,552.78**	**4,925,376.27**	**2,791,511.16**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39010 Kalamazoo Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	79,197,451.76	283,139.65	78,914,312.11	0.00	0.00
Support Serv - Pupil	9,387,799.93	0.00	9,387,799.93	0.00	0.00
Support Serv - Instructional	9,602,782.10	24,751.00	9,578,031.10	0.00	0.00
Support Serv - Board of Ed	362,222.00	0.00	362,222.00	0.00	0.00
Support Serv - Executive Adm	562,270.64	0.00	562,270.64	0.00	0.00
Support Serv - Grant Writer	38,442.98	0.00	38,442.98	0.00	0.00
Support Serv - School Adm	8,584,882.96	0.00	8,584,882.96	0.00	0.00
Support Serv - Business	1,369,955.30	194,507.63	4,518.26	1,170,929.41	1,170,929.41
Operations and Maintenance	10,869,628.56	0.00	396,976.62	10,472,651.94	0.00
Pupil Transportation	6,432,988.92	22,653.00	6,410,335.92	0.00	0.00
Support Serv - Planning & Research	48,618.04	0.00	48,618.04	0.00	0.00
Support Serv - Communication	397,173.98	0.00	397,173.98	0.00	0.00
Support Serv - Staff & Personnel	913,240.37	0.00	55,756.47	857,483.90	857,483.90
Support Serv - Technology	814,172.51	0.00	260,605.32	553,567.19	553,567.19
Support Serv - Pupil Accounting	6,000.00	0.00	6,000.00	0.00	0.00
Support Serv - Central - Other	350,800.95	0.00	350,800.95	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,177,139.87	0.00	1,177,139.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	87,804.17	87,804.17	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	589,118.67	0.00	570,266.86	18,851.81	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,098,878.90	2,832,863.04	3,266,015.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,987,899.76	14,987,899.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,577,507.68	14,577,507.68	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	166,456,780.05	**33,011,125.93**	**120,372,169.87**	**13,073,484.25**	**2,581,980.50**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39020 Climax-Scotts Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,789,330.31	20,356.17	2,768,974.14	0.00	0.00
Support Serv - Pupil	188,574.18	0.00	188,574.18	0.00	0.00
Support Serv - Instructional	261,271.29	27,373.23	233,898.06	0.00	0.00
Support Serv - Board of Ed	42,856.62	0.00	42,856.62	0.00	0.00
Support Serv - Executive Adm	234,746.21	2,162.40	232,583.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	277,612.57	0.00	277,612.57	0.00	0.00
Support Serv - Business	87,066.53	4,253.17	0.00	82,813.36	82,813.36
Operations and Maintenance	622,799.05	0.00	0.00	622,799.05	0.00
Pupil Transportation	373,742.51	2,458.68	371,283.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	24,822.13	0.00	0.00	24,822.13	24,822.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	210,816.92	0.00	210,816.92	0.00	0.00
Community Services	21,493.08	0.00	21,493.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	945.34	0.00	718.46	226.88	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	206,936.51	109,302.03	97,634.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	249.52	249.52	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	794,585.44	794,585.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,137,848.21	**960,740.64**	**4,446,446.15**	**730,661.42**	**107,635.49**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39030 Comstock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,683,982.77	102,109.53	12,581,873.24	0.00	0.00
Support Serv - Pupil	1,095,472.49	0.00	1,095,472.49	0.00	0.00
Support Serv - Instructional	614,370.08	0.00	614,370.08	0.00	0.00
Support Serv - Board of Ed	84,288.59	0.00	84,288.59	0.00	0.00
Support Serv - Executive Adm	728,512.83	8,995.00	719,517.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,487,262.34	0.00	1,487,262.34	0.00	0.00
Support Serv - Business	217,900.42	85,471.48	450.13	131,978.81	131,978.81
Operations and Maintenance	1,838,127.80	0.00	3,911.00	1,834,216.80	0.00
Pupil Transportation	1,135,446.40	16,455.00	1,118,991.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	16,670.03	0.00	12,584.46	4,085.57	4,085.57
Support Serv - Technology	328,031.73	0.00	778.50	327,253.23	327,253.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	4,311.42	2,000.00	2,311.42	0.00	0.00
Support Serv - Other	395,940.63	26,419.71	369,520.92	0.00	0.00
Community Services	338,676.65	7,375.55	331,301.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	904,865.24	397,409.86	507,455.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,623,888.07	3,623,888.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,395,408.24	1,395,408.24	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,893,155.73	**5,665,532.44**	**18,930,088.88**	**2,297,534.41**	**463,317.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39050 Galesburg-Augusta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,236,020.82	37,546.89	6,198,473.93	0.00	0.00
Support Serv - Pupil	408,379.96	0.00	408,379.96	0.00	0.00
Support Serv - Instructional	332,273.68	2,436.96	329,836.72	0.00	0.00
Support Serv - Board of Ed	109,613.01	0.00	109,613.01	0.00	0.00
Support Serv - Executive Adm	247,512.07	0.00	247,512.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	718,262.27	0.00	718,262.27	0.00	0.00
Support Serv - Business	359,323.78	37,245.90	7,098.88	314,979.00	314,979.00
Operations and Maintenance	1,108,445.24	1,947.95	0.00	1,106,497.29	0.00
Pupil Transportation	828,696.88	129,036.00	699,660.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,999.24	0.00	15,999.24	0.00	0.00
Support Serv - Technology	228,818.37	119,090.39	0.00	109,727.98	109,727.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	48,053.43	12,263.37	35,790.06	0.00	0.00
Community Services	154.66	0.00	154.66	0.00	0.00
Payments to Government Agencies	186,799.04	186,799.04	0.00	0.00	0.00
Facilities Acquisition	140,649.71	140,649.71	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	485,493.13	252,331.00	233,162.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,735,976.87	1,735,976.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	15,584.54	0.00	15,584.54	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,206,056.70	**2,655,324.08**	**9,019,528.35**	**1,531,204.27**	**424,706.98**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39065 Gull Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,719,837.80	101,358.62	14,618,479.18	0.00	0.00
Support Serv - Pupil	1,593,393.87	0.00	1,593,393.87	0.00	0.00
Support Serv - Instructional	912,898.68	0.00	912,898.68	0.00	0.00
Support Serv - Board of Ed	91,046.02	0.00	91,046.02	0.00	0.00
Support Serv - Executive Adm	390,850.02	0.00	390,850.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,471,748.47	0.00	1,471,748.47	0.00	0.00
Support Serv - Business	463,992.51	29,064.71	0.00	434,927.80	434,927.80
Operations and Maintenance	2,583,563.54	14,466.95	0.00	2,569,096.59	0.00
Pupil Transportation	1,491,263.99	173,181.07	1,318,082.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,316.87	0.00	32,316.87	0.00	0.00
Support Serv - Staff & Personnel	90,034.08	0.00	0.00	90,034.08	90,034.08
Support Serv - Technology	332,466.99	0.00	0.00	332,466.99	332,466.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	66,610.31	0.00	66,610.31	0.00	0.00
Support Serv - Other	928,698.66	0.00	928,698.66	0.00	0.00
Community Services	350,022.56	0.00	350,022.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	860,769.98	375,125.50	485,644.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,670,350.62	3,670,350.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,222,029.42	1,222,029.42	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,271,894.39	**5,585,576.89**	**22,259,792.04**	**3,426,525.46**	**857,428.87**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39130 Parchment School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,055,548.70	31,634.98	9,023,913.72	0.00	0.00
Support Serv - Pupil	790,032.41	0.00	790,032.41	0.00	0.00
Support Serv - Instructional	632,756.48	0.00	632,756.48	0.00	0.00
Support Serv - Board of Ed	146,432.22	0.00	146,432.22	0.00	0.00
Support Serv - Executive Adm	261,680.39	0.00	261,680.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,326,749.51	0.00	1,326,749.51	0.00	0.00
Support Serv - Business	322,208.81	62,402.08	0.00	259,806.73	259,806.73
Operations and Maintenance	1,920,032.72	704.95	0.00	1,919,327.77	0.00
Pupil Transportation	606,154.73	0.00	606,154.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	94,534.35	0.00	0.00	94,534.35	94,534.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	262,977.77	0.00	262,977.77	0.00	0.00
Community Services	229,310.87	0.00	229,310.87	0.00	0.00
Payments to Government Agencies	19,368.00	19,368.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	720,817.07	333,674.14	387,142.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,174,123.12	2,174,123.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	707,210.98	707,210.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,269,938.13	**3,329,118.25**	**13,667,151.03**	**2,273,668.85**	**354,341.08**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39140 Portage Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,283,854.81	29,037.17	45,254,817.64	0.00	0.00
Support Serv - Pupil	4,670,712.49	0.00	4,670,712.49	0.00	0.00
Support Serv - Instructional	4,313,262.88	10,348.13	4,302,914.75	0.00	0.00
Support Serv - Board of Ed	163,448.31	0.00	163,448.31	0.00	0.00
Support Serv - Executive Adm	530,683.98	0.00	530,683.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,150,415.85	0.00	4,150,415.85	0.00	0.00
Support Serv - Business	977,759.10	28,405.15	36,895.25	912,458.70	912,458.70
Operations and Maintenance	7,224,318.39	57,184.79	96,140.00	7,070,993.60	0.00
Pupil Transportation	2,932,207.47	958.50	2,931,248.97	0.00	0.00
Support Serv - Planning & Research	21,384.24	0.00	21,384.24	0.00	0.00
Support Serv - Communication	288,123.54	0.00	288,123.54	0.00	0.00
Support Serv - Staff & Personnel	656,038.64	3,117.57	17,481.10	635,439.97	635,439.97
Support Serv - Technology	1,325,461.57	3,364.89	131,619.50	1,190,477.18	1,190,477.18
Support Serv - Pupil Accounting	2,734.25	0.00	2,734.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,394,155.54	37,772.98	1,356,382.56	0.00	0.00
Community Services	2,287,725.49	458,217.60	1,829,507.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,997.70	11,645.40	352.30	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,042.90	0.00	4,362.00	680.90	0.00
Pupil Transportation	2,110.75	0.00	2,110.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,602,496.86	1,206,013.15	1,396,483.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,278,459.21	11,278,459.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,626,567.12	30,626,567.12	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	120,748,961.09	**43,751,091.66**	**67,187,819.08**	**9,810,050.35**	**2,738,375.85**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39160 Schoolcraft Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,696,491.47	0.00	5,696,491.47	0.00	0.00
Support Serv - Pupil	270,237.40	0.00	270,237.40	0.00	0.00
Support Serv - Instructional	365,839.18	0.00	365,839.18	0.00	0.00
Support Serv - Board of Ed	39,340.08	0.00	39,340.08	0.00	0.00
Support Serv - Executive Adm	240,298.34	0.00	240,298.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	693,752.13	0.00	693,752.13	0.00	0.00
Support Serv - Business	220,947.58	12,687.67	18,174.57	190,085.34	190,085.34
Operations and Maintenance	1,004,080.79	0.00	0.00	1,004,080.79	0.00
Pupil Transportation	519,142.08	0.00	519,142.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,492.69	0.00	3,492.69	0.00	0.00
Support Serv - Staff & Personnel	1,400.00	0.00	0.00	1,400.00	1,400.00
Support Serv - Technology	202,125.32	2,936.94	6,036.50	193,151.88	193,151.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	249,956.83	0.00	249,956.83	0.00	0.00
Community Services	43,081.84	0.00	43,081.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	338,402.84	159,187.17	179,215.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,873,467.52	1,873,467.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	426,151.44	426,151.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,188,207.53	**2,474,430.74**	**8,325,058.78**	**1,388,718.01**	**384,637.22**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39170 Vicksburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,131,292.30	56,212.89	12,075,079.41	0.00	0.00
Support Serv - Pupil	1,061,072.75	0.00	1,061,072.75	0.00	0.00
Support Serv - Instructional	900,330.92	2,259.46	898,071.46	0.00	0.00
Support Serv - Board of Ed	105,736.62	0.00	105,736.62	0.00	0.00
Support Serv - Executive Adm	379,753.30	571.02	379,182.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,267,068.55	1,939.86	1,265,128.69	0.00	0.00
Support Serv - Business	395,348.75	14,681.15	0.00	380,667.60	380,667.60
Operations and Maintenance	2,069,241.26	16,550.00	0.00	2,052,691.26	0.00
Pupil Transportation	1,548,740.26	161,944.50	1,386,795.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	48,018.26	0.00	48,018.26	0.00	0.00
Support Serv - Staff & Personnel	90,109.04	0.00	0.00	90,109.04	90,109.04
Support Serv - Technology	284,781.12	11,198.94	27,801.26	245,780.92	245,780.92
Support Serv - Pupil Accounting	1,576.74	0.00	1,576.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	534,570.78	0.00	534,570.78	0.00	0.00
Community Services	278,249.13	999.58	277,249.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	905,335.62	445,333.84	460,001.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,821,626.46	2,821,626.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,028,811.61	1,028,811.61	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,851,663.47	**4,562,129.31**	**18,520,285.34**	**2,769,248.82**	**716,557.56**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39903 Oakland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	935,283.31	0.00	935,283.31	0.00	0.00
Support Serv - Pupil	9,409.18	0.00	9,409.18	0.00	0.00
Support Serv - Instructional	18,840.92	0.00	18,840.92	0.00	0.00
Support Serv - Board of Ed	501.63	0.00	501.63	0.00	0.00
Support Serv - Executive Adm	15,305.82	0.00	15,305.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	229,066.41	0.00	229,066.41	0.00	0.00
Support Serv - Business	315,409.51	0.00	0.00	315,409.51	315,409.51
Operations and Maintenance	323,935.80	0.00	0.00	323,935.80	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	69,821.76	14,038.62	55,783.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,917,574.34	**14,038.62**	**1,264,190.41**	**639,345.31**	**315,409.51**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39905 Paramount Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,566,421.00	0.00	2,566,421.00	0.00	0.00
Support Serv - Pupil	107,945.00	0.00	107,945.00	0.00	0.00
Support Serv - Instructional	385,753.00	0.00	385,753.00	0.00	0.00
Support Serv - Board of Ed	86,599.00	0.00	86,599.00	0.00	0.00
Support Serv - Executive Adm	340,530.00	0.00	340,530.00	0.00	0.00
Support Serv - Grant Writer	27,353.00	0.00	27,353.00	0.00	0.00
Support Serv - School Adm	423,401.00	0.00	423,401.00	0.00	0.00
Support Serv - Business	80,821.00	0.00	0.00	80,821.00	80,821.00
Operations and Maintenance	1,032,581.00	0.00	0.00	1,032,581.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	63,575.00	0.00	63,575.00	0.00	0.00
Support Serv - Staff & Personnel	135,244.00	0.00	0.00	135,244.00	135,244.00
Support Serv - Technology	122,800.00	0.00	0.00	122,800.00	122,800.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	70,954.00	0.00	70,954.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	139,670.00	8,132.00	131,538.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,583,647.00	**8,132.00**	**4,204,069.00**	**1,371,446.00**	**338,865.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
39906 Youth Advancement Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	419,893.98	0.00	419,893.98	0.00	0.00
Support Serv - Pupil	33,104.43	625.38	32,479.05	0.00	0.00
Support Serv - Instructional	14,744.00	0.00	14,744.00	0.00	0.00
Support Serv - Board of Ed	19,995.26	0.00	19,995.26	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,203.55	0.00	5,203.55	0.00	0.00
Support Serv - Business	17,134.16	0.00	0.00	17,134.16	17,134.16
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,937.50	0.00	13,937.50	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,311.35	0.00	0.00	1,311.35	1,311.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	525,324.23	**625.38**	**506,253.34**	**18,445.51**	**18,445.51**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
40020 Forest Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,375,617.18	0.00	4,375,617.18	0.00	0.00
Support Serv - Pupil	1,096.95	0.00	1,096.95	0.00	0.00
Support Serv - Instructional	21,158.04	0.00	21,158.04	0.00	0.00
Support Serv - Board of Ed	47,772.08	0.00	47,772.08	0.00	0.00
Support Serv - Executive Adm	407,682.45	0.00	407,682.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	505,728.84	0.00	505,728.84	0.00	0.00
Support Serv - Business	36,575.89	7,578.89	0.00	28,997.00	28,997.00
Operations and Maintenance	518,202.39	17,593.32	0.00	500,609.07	0.00
Pupil Transportation	345,561.99	0.00	345,561.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	64,239.00	0.00	0.00	64,239.00	64,239.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	139,109.90	7,198.25	131,911.65	0.00	0.00
Community Services	8,737.92	0.00	8,737.92	0.00	0.00
Payments to Government Agencies	1,993.52	1,993.52	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	384,132.30	176,761.65	207,370.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	186,330.38	186,330.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	69,956.48	69,956.48	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,113,895.31	**467,412.49**	**6,052,637.75**	**593,845.07**	**93,236.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
40040 Kalkaska Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,889,936.70	2,981.54	7,886,955.16	0.00	0.00
Support Serv - Pupil	476,502.76	0.00	476,502.76	0.00	0.00
Support Serv - Instructional	357,819.31	0.00	357,819.31	0.00	0.00
Support Serv - Board of Ed	121,216.16	0.00	121,216.16	0.00	0.00
Support Serv - Executive Adm	185,769.88	0.00	185,769.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,133,578.68	32,503.65	1,101,075.03	0.00	0.00
Support Serv - Business	294,193.64	0.00	0.00	294,193.64	294,193.64
Operations and Maintenance	1,361,921.31	10,900.00	0.00	1,351,021.31	0.00
Pupil Transportation	661,385.84	59,082.99	602,302.85	0.00	0.00
Support Serv - Planning & Research	32,043.63	0.00	32,043.63	0.00	0.00
Support Serv - Communication	47,023.02	569.00	46,454.02	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	158,922.43	18,596.31	0.00	140,326.12	140,326.12
Support Serv - Pupil Accounting	21,475.35	0.00	21,475.35	0.00	0.00
Support Serv - Central - Other	71,106.45	0.00	71,106.45	0.00	0.00
Support Serv - Other	242,693.58	9,923.54	232,770.04	0.00	0.00
Community Services	54,491.98	0.00	54,491.98	0.00	0.00
Payments to Government Agencies	3,355.98	3,355.98	0.00	0.00	0.00
Facilities Acquisition	36,255.51	36,255.51	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,958.09	0.00	1,958.09	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	801,438.66	415,080.92	386,357.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,937,238.27	1,937,238.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,516,659.74	6,516,659.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,406,986.97	**9,043,147.45**	**11,578,298.45**	**1,785,541.07**	**434,519.76**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
40060 Excelsior Township S/D #1
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	274,629.16	7,972.70	266,656.46	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,944.08	0.00	2,944.08	0.00	0.00
Support Serv - Board of Ed	6,214.23	0.00	6,214.23	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,007.48	0.00	1,007.48	0.00	0.00
Support Serv - Business	17,087.82	1,320.10	1,175.92	14,591.80	14,591.80
Operations and Maintenance	58,844.60	28,628.54	0.00	30,216.06	0.00
Pupil Transportation	51,815.35	0.00	51,815.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	412,542.72	**37,921.34**	**329,813.52**	**44,807.86**	**14,591.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41000 Kent ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	46,053.29	0.00	46,053.29	0.00	0.00
Support Serv - Pupil	2,310,408.00	0.00	2,310,408.00	0.00	0.00
Support Serv - Instructional	4,613,843.09	89,599.62	4,524,243.47	0.00	0.00
Support Serv - Board of Ed	45,274.51	0.00	45,274.51	0.00	0.00
Support Serv - Executive Adm	543,865.74	0.00	543,865.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,075,648.31	15,768.31	0.00	1,059,880.00	1,059,880.00
Operations and Maintenance	473,125.58	3,202.02	36,889.00	433,034.56	0.00
Pupil Transportation	32,388.81	0.00	32,388.81	0.00	0.00
Support Serv - Planning & Research	345,230.58	0.00	345,230.58	0.00	0.00
Support Serv - Communication	536,619.41	0.00	536,619.41	0.00	0.00
Support Serv - Staff & Personnel	582,331.93	0.00	40.49	582,291.44	582,291.44
Support Serv - Technology	202,735.46	21,078.10	0.00	181,657.36	181,657.36
Support Serv - Pupil Accounting	230,092.97	0.00	230,092.97	0.00	0.00
Support Serv - Central - Other	24,043.89	23,983.89	60.00	0.00	0.00
Support Serv - Other	47,841.66	23,433.17	24,408.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	838,921.90	838,921.90	0.00	0.00	0.00
Facilities Acquisition	37,291.28	37,291.28	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,639,990.03	876,441.47	9,763,548.56	0.00	0.00
Support Serv - Pupil	44,020,251.43	0.00	44,020,251.43	0.00	0.00
Support Serv - Instructional	3,521,924.98	33,350.70	3,488,574.28	0.00	0.00
Support Serv - Board of Ed	70,113.26	0.00	70,113.26	0.00	0.00
Support Serv - Executive Adm	849,816.66	108,547.76	741,268.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,222,691.49	0.00	1,222,691.49	0.00	0.00
Support Serv - Business	1,249,878.72	791,647.17	81,935.44	376,296.11	376,296.11
Operations and Maintenance	4,238,438.86	9,245.50	0.00	4,229,193.36	0.00
Pupil Transportation	21,501,275.25	0.00	21,501,275.25	0.00	0.00
Support Serv - Planning & Research	479,184.06	0.00	479,184.06	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	42,836.32	0.00	24,274.41	18,561.91	18,561.91
Support Serv - Technology	1,742,271.25	305,412.00	0.00	1,436,859.25	1,436,859.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	272,368.85	152,679.45	119,689.40	0.00	0.00
Community Services	222,300.80	0.00	222,300.80	0.00	0.00
Payments to Government Agencies	137,812,957.34	137,690,808.46	122,148.88	0.00	0.00
Facilities Acquisition	810,419.93	810,419.93	0.00	0.00	0.00
Debt Service Funds					
All Costs **	35,761.11	35,761.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,999,443.16	1,999,443.16	0.00	0.00	0.00
Trust Funds					
All Costs *	2,500.00	0.00	2,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	2,801,415.75	2,801,415.75	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	245,521,555.66	**146,668,450.75**	**90,535,330.92**	**8,317,773.99**	**3,655,546.07**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41010 Grand Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	104,658,722.27	12,836.74	104,645,885.53	0.00	0.00
Support Serv - Pupil	22,453,839.28	17,955.00	22,435,884.28	0.00	0.00
Support Serv - Instructional	19,877,436.25	120,371.46	19,757,064.79	0.00	0.00
Support Serv - Board of Ed	533,460.06	0.00	533,460.06	0.00	0.00
Support Serv - Executive Adm	1,103,915.09	0.00	1,103,915.09	0.00	0.00
Support Serv - Grant Writer	183.56	0.00	183.56	0.00	0.00
Support Serv - School Adm	10,341,456.52	0.00	10,341,456.52	0.00	0.00
Support Serv - Business	3,130,055.49	18,976.21	36,953.02	3,074,126.26	3,074,126.26
Operations and Maintenance	20,156,076.48	34,103.60	274,157.46	19,847,815.42	0.00
Pupil Transportation	12,389,448.04	87,747.35	12,301,700.69	0.00	0.00
Support Serv - Planning & Research	674,031.52	0.00	674,031.52	0.00	0.00
Support Serv - Communication	423,084.73	0.00	423,084.73	0.00	0.00
Support Serv - Staff & Personnel	1,759,174.26	0.00	183,745.56	1,575,428.70	1,575,428.70
Support Serv - Technology	3,352,958.94	14,235.42	139,274.68	3,199,448.84	3,199,448.84
Support Serv - Pupil Accounting	1,023,988.00	0.00	1,023,988.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,719,891.19	0.00	1,719,891.19	0.00	0.00
Community Services	1,694,737.45	1,275.90	1,693,461.55	0.00	0.00
Payments to Government Agencies	25,963.30	25,963.30	0.00	0.00	0.00
Facilities Acquisition	168,494.81	168,494.81	0.00	0.00	0.00
Special Revenue Funds					
Instructional	20,015,220.48	5,061.70	20,010,158.78	0.00	0.00
Support Serv - Pupil	13,154,182.03	0.00	13,154,182.03	0.00	0.00
Support Serv - Instructional	2,248,574.38	0.00	2,248,574.38	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,462,658.85	471,894.00	675,754.57	1,315,010.28	0.00
Pupil Transportation	58,449.30	0.00	58,449.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	87,493.72	0.00	87,493.72	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,509,656.20	5,420,136.90	4,089,519.30	0.00	0.00
Community Services	124,932.92	18,436.22	106,496.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,345,909.00	1,345,909.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	19,543,340.27	19,543,340.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,594,479.20	1,594,479.20	0.00	0.00	0.00
Trust Funds					
All Costs *	3,445.00	0.00	3,445.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	275,635,258.59	**28,901,217.08**	**217,722,212.01**	**29,011,829.50**	**7,849,003.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41020 Godwin Heights Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,036,492.97	194.00	14,036,298.97	0.00	0.00
Support Serv - Pupil	1,067,862.97	0.00	1,067,862.97	0.00	0.00
Support Serv - Instructional	1,259,608.48	0.00	1,259,608.48	0.00	0.00
Support Serv - Board of Ed	88,425.52	0.00	88,425.52	0.00	0.00
Support Serv - Executive Adm	183,267.51	0.00	183,267.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,213,942.06	0.00	1,213,942.06	0.00	0.00
Support Serv - Business	575,408.07	269,173.83	0.00	306,234.24	306,234.24
Operations and Maintenance	2,603,925.43	27,318.32	95,275.87	2,481,331.24	0.00
Pupil Transportation	952,967.76	0.00	952,967.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,659.24	0.00	9,659.24	0.00	0.00
Support Serv - Staff & Personnel	98,475.38	0.00	38,321.06	60,154.32	60,154.32
Support Serv - Technology	129,363.60	3,470.48	66,713.71	59,179.41	59,179.41
Support Serv - Pupil Accounting	36,015.91	0.00	36,015.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	431,291.11	13,773.64	417,517.47	0.00	0.00
Community Services	77,699.64	2,080.00	75,619.64	0.00	0.00
Payments to Government Agencies	72,412.45	72,412.45	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,141,029.50	526,952.62	614,076.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,844,722.17	1,844,722.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	293,754.64	293,754.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,116,324.41	**3,053,852.15**	**20,155,573.05**	**2,906,899.21**	**425,567.97**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41025 Northview Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,521,078.69	65,958.54	21,455,120.15	0.00	0.00
Support Serv - Pupil	2,223,601.02	0.00	2,223,601.02	0.00	0.00
Support Serv - Instructional	791,452.65	1,638.33	789,814.32	0.00	0.00
Support Serv - Board of Ed	123,568.60	0.00	123,568.60	0.00	0.00
Support Serv - Executive Adm	421,346.30	173.26	421,173.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,847,406.12	0.00	1,847,406.12	0.00	0.00
Support Serv - Business	924,705.05	170,153.59	0.00	754,551.46	754,551.46
Operations and Maintenance	2,750,149.21	32,020.62	0.00	2,718,128.59	0.00
Pupil Transportation	1,315,323.48	104,568.00	1,210,755.48	0.00	0.00
Support Serv - Planning & Research	4,693.36	0.00	4,693.36	0.00	0.00
Support Serv - Communication	60,779.30	0.00	60,779.30	0.00	0.00
Support Serv - Staff & Personnel	1,680.00	0.00	0.00	1,680.00	1,680.00
Support Serv - Technology	805,568.70	308,972.58	84,853.00	411,743.12	411,743.12
Support Serv - Pupil Accounting	13,475.18	0.00	13,475.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	736,065.73	26,694.21	709,371.52	0.00	0.00
Community Services	364,977.90	5,969.09	359,008.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,200,132.13	747,307.31	452,824.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,911,012.50	1,911,012.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	817,495.22	817,495.22	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,834,511.14	**4,191,963.25**	**29,756,444.72**	**3,886,103.17**	**1,167,974.58**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41026 Wyoming Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,628,206.79	26,185.67	30,602,021.12	0.00	0.00
Support Serv - Pupil	3,050,237.00	0.00	3,050,237.00	0.00	0.00
Support Serv - Instructional	1,908,441.00	193,799.28	1,714,641.72	0.00	0.00
Support Serv - Board of Ed	77,555.63	0.00	77,555.63	0.00	0.00
Support Serv - Executive Adm	638,076.50	0.00	638,076.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,483,577.62	0.00	2,483,577.62	0.00	0.00
Support Serv - Business	634,008.00	5,587.50	0.00	628,420.50	628,420.50
Operations and Maintenance	3,514,705.47	2,168.96	61,302.00	3,451,234.51	0.00
Pupil Transportation	2,734,259.32	0.00	2,734,259.32	0.00	0.00
Support Serv - Planning & Research	12,150.00	0.00	12,150.00	0.00	0.00
Support Serv - Communication	4,335.79	0.00	4,335.79	0.00	0.00
Support Serv - Staff & Personnel	409,722.76	0.00	0.00	409,722.76	409,722.76
Support Serv - Technology	628,731.46	0.00	105,473.99	523,257.47	523,257.47
Support Serv - Pupil Accounting	69,115.03	0.00	69,115.03	0.00	0.00
Support Serv - Central - Other	2,391.32	0.00	2,391.32	0.00	0.00
Support Serv - Other	858,969.00	37,775.81	821,193.19	0.00	0.00
Community Services	140,408.00	0.00	140,408.00	0.00	0.00
Payments to Government Agencies	1,109,366.35	1,109,366.35	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,403.37	0.00	3,233.20	170.17	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,204,820.66	950,932.46	1,253,888.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	59,793.84	59,793.84	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,019,520.00	5,019,520.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,893.80	28,893.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	56,220,688.71	**7,434,023.67**	**43,773,859.63**	**5,012,805.41**	**1,561,400.73**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41040 Byron Center Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,412,715.91	96,062.73	18,316,653.18	0.00	0.00
Support Serv - Pupil	1,385,310.45	0.00	1,385,310.45	0.00	0.00
Support Serv - Instructional	473,390.68	0.00	473,390.68	0.00	0.00
Support Serv - Board of Ed	57,239.10	0.00	57,239.10	0.00	0.00
Support Serv - Executive Adm	635,647.84	1,617.00	634,030.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,923,484.67	0.00	1,923,484.67	0.00	0.00
Support Serv - Business	491,092.30	13,892.67	0.00	477,199.63	477,199.63
Operations and Maintenance	3,326,928.77	30,449.94	0.00	3,296,478.83	0.00
Pupil Transportation	2,035,749.99	159,622.00	1,876,127.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,719.06	0.00	37,719.06	0.00	0.00
Support Serv - Staff & Personnel	30.00	0.00	0.00	30.00	30.00
Support Serv - Technology	469,141.98	134,053.17	0.00	335,088.81	335,088.81
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	809,634.46	24,431.85	785,202.61	0.00	0.00
Community Services	289,932.08	56,217.50	233,714.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,748.51	0.00	0.00	9,748.51	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,331,964.56	563,891.44	768,073.12	0.00	0.00
Community Services	1,391,877.82	62,196.20	1,329,681.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	44,595,288.50	44,595,288.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,441,955.25	1,441,955.25	0.00	0.00	0.00
Trust Funds					
All Costs *	300.00	0.00	300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	79,119,151.93	**47,179,678.25**	**27,820,927.90**	**4,118,545.78**	**812,318.44**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41050 Caledonia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,200,585.22	2,234.19	25,198,351.03	0.00	0.00
Support Serv - Pupil	977,926.61	0.00	977,926.61	0.00	0.00
Support Serv - Instructional	649,846.07	0.00	649,846.07	0.00	0.00
Support Serv - Board of Ed	112,951.62	0.00	112,951.62	0.00	0.00
Support Serv - Executive Adm	531,678.65	0.00	531,678.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,722,029.61	0.00	2,722,029.61	0.00	0.00
Support Serv - Business	524,288.85	106,231.42	0.00	418,057.43	418,057.43
Operations and Maintenance	4,098,560.76	13,354.03	0.00	4,085,206.73	0.00
Pupil Transportation	2,442,170.32	38,558.92	2,403,611.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	502,437.34	0.00	5,617.66	496,819.68	496,819.68
Support Serv - Technology	539,017.35	0.00	22,912.51	516,104.84	516,104.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	4,682.10	0.00	4,682.10	0.00	0.00
Support Serv - Other	748,750.17	5,013.09	743,737.08	0.00	0.00
Community Services	138,887.18	0.00	138,887.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,388,459.65	86,947.00	1,301,512.65	0.00	0.00
Community Services	228,832.09	266.27	228,565.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,135,635.14	10,135,635.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,419,342.18	3,419,342.18	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,366,080.91	**13,807,582.24**	**35,042,309.99**	**5,516,188.68**	**1,430,981.95**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41070 Cedar Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,060,898.90	326,239.66	18,734,659.24	0.00	0.00
Support Serv - Pupil	1,909,911.83	1,189.71	1,908,722.12	0.00	0.00
Support Serv - Instructional	937,259.95	3,650.68	933,609.27	0.00	0.00
Support Serv - Board of Ed	89,696.28	0.00	89,696.28	0.00	0.00
Support Serv - Executive Adm	359,577.31	119.35	359,457.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,920,558.17	793.14	1,919,765.03	0.00	0.00
Support Serv - Business	630,259.59	34,668.81	0.00	595,590.78	595,590.78
Operations and Maintenance	2,265,818.22	9,808.81	0.00	2,256,009.41	0.00
Pupil Transportation	3,143,349.25	68,545.86	3,074,803.39	0.00	0.00
Support Serv - Planning & Research	24,646.77	0.00	24,646.77	0.00	0.00
Support Serv - Communication	31,871.59	0.00	31,871.59	0.00	0.00
Support Serv - Staff & Personnel	36,716.76	0.00	15,687.80	21,028.96	21,028.96
Support Serv - Technology	687,461.63	81,957.64	18,039.72	587,464.27	587,464.27
Support Serv - Pupil Accounting	56,621.86	0.00	56,621.86	0.00	0.00
Support Serv - Central - Other	29,647.00	0.00	29,647.00	0.00	0.00
Support Serv - Other	562,274.02	3,000.00	559,274.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	27,283.25	27,283.25	0.00	0.00	0.00
Facilities Acquisition	7,995.00	7,995.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,544.56	0.00	0.00	3,544.56	3,544.56
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	970.00	0.00	970.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,150,231.84	562,435.14	587,796.70	0.00	0.00
Community Services	175,520.90	0.00	175,520.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,170,393.02	4,170,393.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,000.00	0.00	1,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,283,507.70	**5,298,080.07**	**28,521,789.65**	**3,463,637.98**	**1,207,628.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41080 Comstock Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,336,995.93	4,325.00	13,332,670.93	0.00	0.00
Support Serv - Pupil	1,818,184.85	0.00	1,818,184.85	0.00	0.00
Support Serv - Instructional	448,025.37	0.00	448,025.37	0.00	0.00
Support Serv - Board of Ed	95,587.62	0.00	95,587.62	0.00	0.00
Support Serv - Executive Adm	330,783.62	0.00	330,783.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,184,644.94	0.00	1,184,644.94	0.00	0.00
Support Serv - Business	310,496.46	29,997.84	0.00	280,498.62	280,498.62
Operations and Maintenance	1,494,693.18	6,995.00	0.00	1,487,698.18	0.00
Pupil Transportation	1,627,916.82	0.00	1,627,916.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,119.71	0.00	6,119.71	0.00	0.00
Support Serv - Staff & Personnel	3,209.30	0.00	0.00	3,209.30	3,209.30
Support Serv - Technology	217,364.19	40,764.89	0.00	176,599.30	176,599.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	584,766.06	5,537.67	579,228.39	0.00	0.00
Community Services	51,224.97	0.00	51,224.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,257.28	0.00	12,064.12	1,193.16	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	846,911.33	429,704.70	417,206.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,166,411.70	3,166,411.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	935,596.15	935,596.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,472,189.48	**4,619,332.95**	**19,903,657.97**	**1,949,198.56**	**460,307.22**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41090 East Grand Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,068,913.85	32,082.42	17,036,831.43	0.00	0.00
Support Serv - Pupil	1,583,505.46	0.00	1,583,505.46	0.00	0.00
Support Serv - Instructional	1,499,990.33	30,234.64	1,469,755.69	0.00	0.00
Support Serv - Board of Ed	172,487.52	0.00	172,487.52	0.00	0.00
Support Serv - Executive Adm	448,764.00	3,978.50	444,785.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,756,256.23	0.00	1,756,256.23	0.00	0.00
Support Serv - Business	568,043.54	23,792.63	0.00	544,250.91	544,250.91
Operations and Maintenance	2,896,213.48	13,362.71	0.00	2,882,850.77	0.00
Pupil Transportation	337,302.14	59,280.00	278,022.14	0.00	0.00
Support Serv - Planning & Research	3,571.31	0.00	3,571.31	0.00	0.00
Support Serv - Communication	221.99	0.00	221.99	0.00	0.00
Support Serv - Staff & Personnel	10,154.29	0.00	0.00	10,154.29	10,154.29
Support Serv - Technology	424,805.78	0.00	0.00	424,805.78	424,805.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	812,529.15	0.00	812,529.15	0.00	0.00
Community Services	373,876.88	4,283.00	369,593.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	226,168.22	226,168.22	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	255,285.43	11,714.84	243,570.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,115,885.98	15,115,885.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	623,621.37	623,621.37	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,177,596.95	**16,144,404.31**	**24,171,130.89**	**3,862,061.75**	**979,210.98**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41110 Forest Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	63,221,306.89	148,342.06	63,072,964.83	0.00	0.00
Support Serv - Pupil	6,959,939.70	463.19	6,959,476.51	0.00	0.00
Support Serv - Instructional	3,084,445.57	3,669.48	3,080,776.09	0.00	0.00
Support Serv - Board of Ed	298,256.57	92.84	298,163.73	0.00	0.00
Support Serv - Executive Adm	400,947.39	708.19	400,239.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,655,073.88	6,187.52	5,648,886.36	0.00	0.00
Support Serv - Business	1,388,025.38	93.74	0.00	1,387,931.64	1,387,931.64
Operations and Maintenance	8,449,914.88	24,713.17	0.00	8,425,201.71	0.00
Pupil Transportation	5,616,348.11	384.03	5,615,964.08	0.00	0.00
Support Serv - Planning & Research	900.00	0.00	900.00	0.00	0.00
Support Serv - Communication	53,891.56	0.00	53,891.56	0.00	0.00
Support Serv - Staff & Personnel	690,474.92	3,396.59	89,157.84	597,920.49	597,920.49
Support Serv - Technology	1,298,704.34	22,210.48	85,065.84	1,191,428.02	1,191,428.02
Support Serv - Pupil Accounting	52,556.22	0.00	52,556.22	0.00	0.00
Support Serv - Central - Other	4,245.17	339.15	3,906.02	0.00	0.00
Support Serv - Other	1,985,169.33	55,806.34	1,929,362.99	0.00	0.00
Community Services	1,596,150.71	2,527.16	1,593,623.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,485.00	11,485.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	140,168.36	499.70	139,668.66	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	6,903.66	0.00	6,903.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,410,439.49	1,046,882.45	1,363,557.04	0.00	0.00
Community Services	1,243,853.83	69,239.82	1,174,614.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	21,937,380.24	21,937,380.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,167,712.47	11,167,712.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	137,674,293.67	**34,502,133.62**	**91,569,678.19**	**11,602,481.86**	**3,177,280.15**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41120 Godfrey-Lee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,634,622.43	57,332.65	11,577,289.78	0.00	0.00
Support Serv - Pupil	1,071,193.61	0.00	1,071,193.61	0.00	0.00
Support Serv - Instructional	1,219,392.22	35,893.00	1,183,499.22	0.00	0.00
Support Serv - Board of Ed	71,105.12	0.00	71,105.12	0.00	0.00
Support Serv - Executive Adm	249,958.16	0.00	249,958.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	911,407.50	0.00	911,407.50	0.00	0.00
Support Serv - Business	301,623.61	11,713.88	0.00	289,909.73	289,909.73
Operations and Maintenance	1,157,728.53	8,426.00	0.00	1,149,302.53	0.00
Pupil Transportation	442,378.50	0.00	442,378.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	588,852.76	226,397.39	18,450.00	344,005.37	344,005.37
Support Serv - Pupil Accounting	71,955.20	0.00	71,955.20	0.00	0.00
Support Serv - Central - Other	25,000.00	0.00	25,000.00	0.00	0.00
Support Serv - Other	293,767.93	21,592.51	272,175.42	0.00	0.00
Community Services	178,391.69	0.00	178,391.69	0.00	0.00
Payments to Government Agencies	1,100.59	1,100.59	0.00	0.00	0.00
Facilities Acquisition	3,250.00	0.00	3,250.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	800.00	0.00	800.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	977,416.59	471,189.41	506,227.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,734,546.03	1,734,546.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,269,111.74	1,269,111.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,203,602.21	**3,837,303.20**	**16,583,081.38**	**1,783,217.63**	**633,915.10**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41130 Grandville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,870,996.54	129,307.12	32,741,689.42	0.00	0.00
Support Serv - Pupil	3,592,969.92	0.00	3,592,969.92	0.00	0.00
Support Serv - Instructional	1,295,517.23	4,901.72	1,290,615.51	0.00	0.00
Support Serv - Board of Ed	104,573.55	0.00	104,573.55	0.00	0.00
Support Serv - Executive Adm	328,098.34	2,606.05	325,492.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,857,327.36	1,852.61	2,855,474.75	0.00	0.00
Support Serv - Business	643,812.43	1,147.99	22,042.43	620,622.01	620,622.01
Operations and Maintenance	4,927,455.05	15,227.72	8,300.58	4,903,926.75	0.00
Pupil Transportation	2,968,445.78	37,122.92	2,931,322.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	144,157.64	0.00	144,157.64	0.00	0.00
Support Serv - Staff & Personnel	351,695.32	763.00	33,098.73	317,833.59	317,833.59
Support Serv - Technology	1,185,782.19	769,718.20	0.00	416,063.99	416,063.99
Support Serv - Pupil Accounting	84,050.81	0.00	84,050.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,067,824.23	18,999.00	1,048,825.23	0.00	0.00
Community Services	836,939.76	1,472.56	835,467.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	28,629.32	0.00	28,629.32	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,668.34	0.00	0.00	3,668.34	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,653,176.78	805,741.28	847,435.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,128,646.84	6,128,646.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,553,653.80	1,553,653.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	62,627,421.23	**9,471,160.81**	**46,894,145.74**	**6,262,114.68**	**1,354,519.59**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41140 Kelloggsville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,653,739.96	72,671.84	14,581,068.12	0.00	0.00
Support Serv - Pupil	834,362.91	0.00	834,362.91	0.00	0.00
Support Serv - Instructional	921,434.66	279.00	921,155.66	0.00	0.00
Support Serv - Board of Ed	331,753.96	0.00	331,753.96	0.00	0.00
Support Serv - Executive Adm	294,863.74	0.00	294,863.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,520,970.40	0.00	1,520,970.40	0.00	0.00
Support Serv - Business	347,075.42	71,687.67	0.00	275,387.75	275,387.75
Operations and Maintenance	1,641,078.74	38,312.59	48,960.00	1,553,806.15	0.00
Pupil Transportation	913,255.49	0.00	913,255.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	224,399.96	109,161.51	0.00	115,238.45	115,238.45
Support Serv - Pupil Accounting	50,330.00	0.00	50,330.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	476,752.13	15,032.04	461,720.09	0.00	0.00
Community Services	49,141.65	0.00	49,141.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	73,122.68	0.00	73,122.68	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	14,318.58	0.00	13,763.02	555.56	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,170,660.50	622,075.37	548,585.13	0.00	0.00
Community Services	102,744.09	0.00	102,744.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,487,975.68	2,487,975.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,067.34	26,067.34	0.00	0.00	0.00
Trust Funds					
All Costs *	10,930.00	0.00	10,930.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,144,977.89	**3,443,263.04**	**20,756,726.94**	**1,944,987.91**	**390,626.20**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41145 Kenowa Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,522,907.09	39,184.73	18,483,722.36	0.00	0.00
Support Serv - Pupil	1,801,321.31	0.00	1,801,321.31	0.00	0.00
Support Serv - Instructional	596,236.47	784.25	595,452.22	0.00	0.00
Support Serv - Board of Ed	87,227.94	0.00	87,227.94	0.00	0.00
Support Serv - Executive Adm	588,455.62	11,396.40	577,059.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,618,325.06	0.00	1,618,325.06	0.00	0.00
Support Serv - Business	758,911.35	169,391.05	0.00	589,520.30	589,520.30
Operations and Maintenance	2,711,773.13	4,847.13	0.00	2,706,926.00	0.00
Pupil Transportation	1,828,205.84	130.00	1,828,075.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	57,372.95	0.00	57,372.95	0.00	0.00
Support Serv - Staff & Personnel	9,087.93	0.00	8.01	9,079.92	9,079.92
Support Serv - Technology	480,678.73	12,624.60	0.00	468,054.13	468,054.13
Support Serv - Pupil Accounting	3,335.84	0.00	3,335.84	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	546,134.95	6,281.59	539,853.36	0.00	0.00
Community Services	567,552.45	14,702.86	552,849.59	0.00	0.00
Payments to Government Agencies	3,886.00	3,886.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,379,757.00	623,623.74	756,133.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,509,620.79	3,509,620.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,929,777.54	3,929,777.54	0.00	0.00	0.00
Trust Funds					
All Costs *	1,200.00	0.00	1,200.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,001,767.99	**8,326,250.68**	**26,901,936.96**	**3,773,580.35**	**1,066,654.35**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41150 Kent City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,256,273.80	8,885.00	7,247,388.80	0.00	0.00
Support Serv - Pupil	490,216.13	0.00	490,216.13	0.00	0.00
Support Serv - Instructional	301,782.01	0.00	301,782.01	0.00	0.00
Support Serv - Board of Ed	88,524.35	0.00	88,524.35	0.00	0.00
Support Serv - Executive Adm	186,253.80	0.00	186,253.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	761,956.45	0.00	761,956.45	0.00	0.00
Support Serv - Business	320,754.42	13,616.68	18,136.00	289,001.74	289,001.74
Operations and Maintenance	1,138,891.36	9,379.00	4,325.00	1,125,187.36	0.00
Pupil Transportation	927,964.03	0.00	927,964.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,489.00	0.00	0.00	2,489.00	2,489.00
Support Serv - Technology	175,696.30	21,961.00	37,502.54	116,232.76	116,232.76
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	310,829.56	0.00	310,829.56	0.00	0.00
Community Services	262,513.98	0.00	262,513.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	591,603.65	261,260.93	330,342.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,865,563.92	7,865,563.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	65,083.19	65,083.19	0.00	0.00	0.00
Trust Funds					
All Costs *	5,625.00	0.00	5,625.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,752,020.95	**8,245,749.72**	**10,973,360.37**	**1,532,910.86**	**407,723.50**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41160 Kentwood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	53,608,248.08	205,784.77	53,402,463.31	0.00	0.00
Support Serv - Pupil	5,443,260.36	0.00	5,443,260.36	0.00	0.00
Support Serv - Instructional	3,542,863.03	6,125.20	3,536,737.83	0.00	0.00
Support Serv - Board of Ed	150,975.80	0.00	150,975.80	0.00	0.00
Support Serv - Executive Adm	1,245,200.78	0.00	1,245,200.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,601,656.61	0.00	4,601,656.61	0.00	0.00
Support Serv - Business	640,634.43	0.00	0.00	640,634.43	640,634.43
Operations and Maintenance	7,794,796.94	39,085.92	0.00	7,755,711.02	0.00
Pupil Transportation	3,681,364.15	40,986.00	3,640,378.15	0.00	0.00
Support Serv - Planning & Research	51,000.00	0.00	51,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	22,718.47	0.00	22,718.47	0.00	0.00
Support Serv - Technology	1,012,281.75	16,334.74	0.00	995,947.01	995,947.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,353,381.57	0.00	1,353,381.57	0.00	0.00
Community Services	685,410.12	12,840.16	672,569.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,390,862.86	1,497,254.32	1,893,608.54	0.00	0.00
Community Services	661,486.75	202,254.99	459,231.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,210,612.50	10,210,612.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,075,871.84	3,075,871.84	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	101,172,626.04	**15,307,150.44**	**76,473,183.14**	**9,392,292.46**	**1,636,581.44**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41170 Lowell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,316,080.36	47,020.35	20,269,060.01	0.00	0.00
Support Serv - Pupil	1,659,635.66	0.00	1,659,635.66	0.00	0.00
Support Serv - Instructional	1,148,703.90	801.30	1,147,902.60	0.00	0.00
Support Serv - Board of Ed	99,635.28	0.00	99,635.28	0.00	0.00
Support Serv - Executive Adm	359,138.21	1,428.46	357,709.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,821,331.58	0.00	1,821,331.58	0.00	0.00
Support Serv - Business	637,376.14	77,035.69	62,438.01	497,902.44	497,902.44
Operations and Maintenance	3,230,422.42	5,000.00	0.00	3,225,422.42	0.00
Pupil Transportation	2,670,043.76	82,526.00	2,587,517.76	0.00	0.00
Support Serv - Planning & Research	12,906.37	0.00	12,906.37	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	98.50	0.00	0.00	98.50	98.50
Support Serv - Technology	675,333.11	287,255.54	0.00	388,077.57	388,077.57
Support Serv - Pupil Accounting	20,738.23	0.00	20,738.23	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	647,078.69	14,315.00	632,763.69	0.00	0.00
Community Services	316,844.46	8,195.30	308,649.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	140,000.00	140,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,237,660.77	521,777.08	715,883.69	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,410,605.44	6,410,605.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	405,358.70	405,358.70	0.00	0.00	0.00
Trust Funds					
All Costs *	34,743.80	0.00	34,743.80	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,843,735.38	**8,001,318.86**	**29,730,915.59**	**4,111,500.93**	**886,078.51**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41210 Rockford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	43,151,670.55	40,147.35	43,111,523.20	0.00	0.00
Support Serv - Pupil	3,677,200.97	0.00	3,677,200.97	0.00	0.00
Support Serv - Instructional	1,868,038.67	2,736.82	1,865,301.85	0.00	0.00
Support Serv - Board of Ed	150,405.79	0.00	150,405.79	0.00	0.00
Support Serv - Executive Adm	434,920.75	1,095.00	433,825.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,154,874.83	238.50	4,154,636.33	0.00	0.00
Support Serv - Business	1,326,667.86	278,012.46	0.00	1,048,655.40	1,048,655.40
Operations and Maintenance	5,905,544.12	2,535.93	0.00	5,903,008.19	0.00
Pupil Transportation	4,043,857.59	58.48	4,043,799.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	400,627.64	376.78	0.00	400,250.86	400,250.86
Support Serv - Technology	1,098,745.67	1,067.36	0.00	1,097,678.31	1,097,678.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,221,835.77	20,999.57	1,200,836.20	0.00	0.00
Community Services	2,243,570.27	5,848.41	2,237,721.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,133,009.67	979,154.78	1,153,854.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,476,850.10	12,476,850.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,037,704.97	11,037,704.97	0.00	0.00	0.00
Trust Funds					
All Costs *	54,650.00	0.00	54,650.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	95,380,175.22	**24,846,826.51**	**62,083,755.95**	**8,449,592.76**	**2,546,584.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41240 Sparta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,818,155.97	24,979.48	16,793,176.49	0.00	0.00
Support Serv - Pupil	1,962,804.38	0.00	1,962,804.38	0.00	0.00
Support Serv - Instructional	889,644.49	0.00	889,644.49	0.00	0.00
Support Serv - Board of Ed	95,445.28	0.00	95,445.28	0.00	0.00
Support Serv - Executive Adm	460,953.32	0.00	460,953.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,436,119.79	0.00	1,436,119.79	0.00	0.00
Support Serv - Business	559,592.89	201,428.00	19,203.00	338,961.89	338,961.89
Operations and Maintenance	1,666,713.83	12,000.00	0.00	1,654,713.83	0.00
Pupil Transportation	1,551,866.77	19,998.74	1,531,868.03	0.00	0.00
Support Serv - Planning & Research	3,953.76	0.00	3,953.76	0.00	0.00
Support Serv - Communication	95.00	0.00	95.00	0.00	0.00
Support Serv - Staff & Personnel	31,973.88	0.00	31,973.88	0.00	0.00
Support Serv - Technology	503,192.47	265,663.02	23,492.77	214,036.68	214,036.68
Support Serv - Pupil Accounting	3,139.73	0.00	3,139.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	562,922.83	0.00	562,922.83	0.00	0.00
Community Services	299,782.44	9,541.42	290,241.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	944.22	0.00	793.15	151.07	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,026,818.63	503,300.98	523,517.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,607,640.99	2,607,640.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	300,181.29	300,181.29	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,781,941.96	**3,944,733.92**	**24,629,344.57**	**2,207,863.47**	**552,998.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41901 New Branches School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,518,742.18	41,230.72	1,477,511.46	0.00	0.00
Support Serv - Pupil	75,379.78	0.00	75,379.78	0.00	0.00
Support Serv - Instructional	11,685.42	0.00	11,685.42	0.00	0.00
Support Serv - Board of Ed	34,892.96	0.00	34,892.96	0.00	0.00
Support Serv - Executive Adm	196,538.39	127.27	196,411.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	192,896.05	0.00	192,896.05	0.00	0.00
Support Serv - Business	34,242.55	0.00	0.00	34,242.55	34,242.55
Operations and Maintenance	253,978.97	9,628.84	0.00	244,350.13	0.00
Pupil Transportation	563.45	0.00	563.45	0.00	0.00
Support Serv - Planning & Research	287.68	0.00	287.68	0.00	0.00
Support Serv - Communication	912.76	0.00	912.76	0.00	0.00
Support Serv - Staff & Personnel	42,327.87	0.00	1,496.64	40,831.23	40,831.23
Support Serv - Technology	36,110.38	0.00	0.00	36,110.38	36,110.38
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	27,449.24	0.00	27,449.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,415.95	9,415.95	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	86,030.28	49,659.99	36,370.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	179,724.90	179,724.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	362,132.99	362,132.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,063,311.80	**651,920.66**	**2,055,856.85**	**355,534.29**	**111,184.16**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41904 West MI Academy of Environmental Science
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,410,570.63	93,544.00	2,317,026.63	0.00	0.00
Support Serv - Pupil	146,631.24	0.00	146,631.24	0.00	0.00
Support Serv - Instructional	166,884.00	0.00	166,884.00	0.00	0.00
Support Serv - Board of Ed	13,560.00	0.00	13,560.00	0.00	0.00
Support Serv - Executive Adm	581,186.77	0.00	581,186.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	329,739.63	1,885.00	327,854.63	0.00	0.00
Support Serv - Business	1,310.70	195.52	0.00	1,115.18	1,115.18
Operations and Maintenance	337,137.46	12,103.16	0.00	325,034.30	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	51,009.21	0.00	51,009.21	0.00	0.00
Support Serv - Staff & Personnel	11,124.94	0.00	0.00	11,124.94	11,124.94
Support Serv - Technology	18,711.02	0.00	18,711.02	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,380.29	0.00	8,380.29	0.00	0.00
Community Services	59,050.74	0.00	59,050.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	215,454.40	166,898.91	48,555.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	262,542.85	262,542.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,613,293.88	**537,169.44**	**3,738,850.02**	**337,274.42**	**12,240.12**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41905 Excel Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,299,016.00	0.00	4,299,016.00	0.00	0.00
Support Serv - Pupil	255,881.00	0.00	255,881.00	0.00	0.00
Support Serv - Instructional	381,900.00	0.00	381,900.00	0.00	0.00
Support Serv - Board of Ed	145,622.00	0.00	145,622.00	0.00	0.00
Support Serv - Executive Adm	621,018.00	0.00	621,018.00	0.00	0.00
Support Serv - Grant Writer	50,591.00	0.00	50,591.00	0.00	0.00
Support Serv - School Adm	902,544.00	0.00	902,544.00	0.00	0.00
Support Serv - Business	209,686.00	0.00	0.00	209,686.00	209,686.00
Operations and Maintenance	1,932,385.00	0.00	7,494.00	1,924,891.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	71,626.00	0.00	71,626.00	0.00	0.00
Support Serv - Staff & Personnel	233,698.00	0.00	0.00	233,698.00	233,698.00
Support Serv - Technology	209,302.00	0.00	0.00	209,302.00	209,302.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	114,604.00	0.00	114,604.00	0.00	0.00
Support Serv - Other	31,503.00	0.00	31,503.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	236,934.00	10,909.00	226,025.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,696,310.00	**10,909.00**	**7,107,824.00**	**2,577,577.00**	**652,686.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41908 Byron Center Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,177,734.09	40,000.00	1,137,734.09	0.00	0.00
Support Serv - Pupil	104,686.15	0.00	104,686.15	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	9,582.14	0.00	9,582.14	0.00	0.00
Support Serv - Executive Adm	87,729.07	0.00	87,729.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	215,094.06	0.00	215,094.06	0.00	0.00
Support Serv - Business	13,262.00	0.00	0.00	13,262.00	13,262.00
Operations and Maintenance	175,289.31	58,897.07	0.00	116,392.24	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	9,950.06	0.00	0.00	9,950.06	9,950.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	162,513.64	162,513.64	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	229,529.12	229,529.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,185,369.64	**490,939.83**	**1,554,825.51**	**139,604.30**	**23,212.06**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41909 Vista Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,211,043.00	0.00	3,211,043.00	0.00	0.00
Support Serv - Pupil	98,521.00	0.00	98,521.00	0.00	0.00
Support Serv - Instructional	320,439.00	0.00	320,439.00	0.00	0.00
Support Serv - Board of Ed	131,616.00	0.00	131,616.00	0.00	0.00
Support Serv - Executive Adm	438,330.00	0.00	438,330.00	0.00	0.00
Support Serv - Grant Writer	39,089.00	0.00	39,089.00	0.00	0.00
Support Serv - School Adm	695,614.00	0.00	695,614.00	0.00	0.00
Support Serv - Business	111,217.00	0.00	0.00	111,217.00	111,217.00
Operations and Maintenance	1,139,916.00	0.00	696.00	1,139,220.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	44,283.00	0.00	44,283.00	0.00	0.00
Support Serv - Staff & Personnel	191,079.00	0.00	0.00	191,079.00	191,079.00
Support Serv - Technology	175,484.00	0.00	0.00	175,484.00	175,484.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	97,640.00	0.00	97,640.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	156,543.00	156,543.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,036.00	63,658.00	254,378.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,168,850.00	**220,201.00**	**5,331,649.00**	**1,617,000.00**	**477,780.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41910 Vanguard Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,641,254.00	0.00	2,641,254.00	0.00	0.00
Support Serv - Pupil	145,532.00	0.00	145,532.00	0.00	0.00
Support Serv - Instructional	291,734.00	0.00	291,734.00	0.00	0.00
Support Serv - Board of Ed	119,098.00	0.00	119,098.00	0.00	0.00
Support Serv - Executive Adm	431,550.00	0.00	431,550.00	0.00	0.00
Support Serv - Grant Writer	38,629.00	0.00	38,629.00	0.00	0.00
Support Serv - School Adm	527,827.00	0.00	527,827.00	0.00	0.00
Support Serv - Business	109,908.00	0.00	0.00	109,908.00	109,908.00
Operations and Maintenance	1,201,033.00	0.00	6,088.00	1,194,945.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	61,907.00	0.00	61,907.00	0.00	0.00
Support Serv - Staff & Personnel	188,831.00	0.00	0.00	188,831.00	188,831.00
Support Serv - Technology	173,419.00	0.00	0.00	173,419.00	173,419.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	96,491.00	0.00	96,491.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	175,075.00	8,792.00	166,283.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,202,288.00	**8,792.00**	**4,526,393.00**	**1,667,103.00**	**472,158.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41911 Grattan Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	766,153.00	1,246.00	764,907.00	0.00	0.00
Support Serv - Pupil	39,182.00	0.00	39,182.00	0.00	0.00
Support Serv - Instructional	8,291.00	0.00	8,291.00	0.00	0.00
Support Serv - Board of Ed	17,428.00	0.00	17,428.00	0.00	0.00
Support Serv - Executive Adm	169,259.00	0.00	169,259.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	129,940.00	0.00	129,940.00	0.00	0.00
Support Serv - Business	27,240.00	9,020.00	0.00	18,220.00	18,220.00
Operations and Maintenance	129,670.00	0.00	0.00	129,670.00	0.00
Pupil Transportation	131,460.00	0.00	131,460.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,818.00	0.00	8,818.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,354.00	0.00	3,354.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	303,434.00	303,434.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,734,229.00	**313,700.00**	**1,272,639.00**	**147,890.00**	**18,220.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41914 Knapp Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,911,938.00	0.00	2,911,938.00	0.00	0.00
Support Serv - Pupil	158,299.00	0.00	158,299.00	0.00	0.00
Support Serv - Instructional	345,863.00	0.00	345,863.00	0.00	0.00
Support Serv - Board of Ed	136,537.00	0.00	136,537.00	0.00	0.00
Support Serv - Executive Adm	496,714.00	0.00	496,714.00	0.00	0.00
Support Serv - Grant Writer	47,162.00	0.00	47,162.00	0.00	0.00
Support Serv - School Adm	572,151.00	0.00	572,151.00	0.00	0.00
Support Serv - Business	134,188.00	0.00	0.00	134,188.00	134,188.00
Operations and Maintenance	1,076,367.00	0.00	0.00	1,076,367.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	73,628.00	0.00	73,628.00	0.00	0.00
Support Serv - Staff & Personnel	230,546.00	0.00	0.00	230,546.00	230,546.00
Support Serv - Technology	211,729.00	0.00	0.00	211,729.00	211,729.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	117,807.00	0.00	117,807.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,763.00	9,752.00	172,011.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,694,692.00	**9,752.00**	**5,032,110.00**	**1,652,830.00**	**576,463.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41915 Walker Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,497,181.00	0.00	2,497,181.00	0.00	0.00
Support Serv - Pupil	142,124.00	0.00	142,124.00	0.00	0.00
Support Serv - Instructional	320,888.00	0.00	320,888.00	0.00	0.00
Support Serv - Board of Ed	138,181.00	0.00	138,181.00	0.00	0.00
Support Serv - Executive Adm	492,012.00	0.00	492,012.00	0.00	0.00
Support Serv - Grant Writer	45,734.00	0.00	45,734.00	0.00	0.00
Support Serv - School Adm	551,339.00	0.00	551,339.00	0.00	0.00
Support Serv - Business	135,129.00	0.00	0.00	135,129.00	135,129.00
Operations and Maintenance	981,953.00	0.00	0.00	981,953.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	53,148.00	0.00	53,148.00	0.00	0.00
Support Serv - Staff & Personnel	226,123.00	0.00	0.00	226,123.00	226,123.00
Support Serv - Technology	205,316.00	0.00	0.00	205,316.00	205,316.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	118,633.00	0.00	118,633.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	157,844.00	8,150.00	149,694.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,065,605.00	**8,150.00**	**4,508,934.00**	**1,548,521.00**	**566,568.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41916 Cross Creek Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,576,160.00	0.00	2,576,160.00	0.00	0.00
Support Serv - Pupil	156,865.00	0.00	156,865.00	0.00	0.00
Support Serv - Instructional	325,109.00	0.00	325,109.00	0.00	0.00
Support Serv - Board of Ed	132,383.00	0.00	132,383.00	0.00	0.00
Support Serv - Executive Adm	483,067.00	0.00	483,067.00	0.00	0.00
Support Serv - Grant Writer	45,055.00	0.00	45,055.00	0.00	0.00
Support Serv - School Adm	578,284.00	0.00	578,284.00	0.00	0.00
Support Serv - Business	128,192.00	0.00	0.00	128,192.00	128,192.00
Operations and Maintenance	1,104,904.00	0.00	0.00	1,104,904.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	74,695.00	0.00	74,695.00	0.00	0.00
Support Serv - Staff & Personnel	220,244.00	0.00	0.00	220,244.00	220,244.00
Support Serv - Technology	202,268.00	0.00	0.00	202,268.00	202,268.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	112,543.00	0.00	112,543.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	158,188.00	7,619.00	150,569.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,297,957.00	**7,619.00**	**4,634,730.00**	**1,655,608.00**	**550,704.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41917 William C. Abney Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,121,790.10	3,227.00	2,118,563.10	0.00	0.00
Support Serv - Pupil	153,935.40	0.00	153,935.40	0.00	0.00
Support Serv - Instructional	92,898.61	0.00	92,898.61	0.00	0.00
Support Serv - Board of Ed	119,341.66	0.00	119,341.66	0.00	0.00
Support Serv - Executive Adm	209,423.11	0.00	209,423.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	434,756.12	16,447.00	418,309.12	0.00	0.00
Support Serv - Business	143,325.27	2,278.67	0.00	141,046.60	141,046.60
Operations and Maintenance	365,119.90	13,562.43	660.00	350,897.47	0.00
Pupil Transportation	498,122.48	0.00	498,122.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	989.55	0.00	989.55	0.00	0.00
Support Serv - Staff & Personnel	89,210.45	0.00	0.00	89,210.45	89,210.45
Support Serv - Technology	51,248.28	0.00	0.00	51,248.28	51,248.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	29,173.45	0.00	29,173.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	301,569.79	5,122.12	296,447.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,124,540.25	3,124,540.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	733,932.67	733,932.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,469,377.09	**3,899,110.14**	**3,937,864.15**	**632,402.80**	**281,505.33**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41918 Creative Technologies Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,099,454.10	0.00	1,099,454.10	0.00	0.00
Support Serv - Pupil	49,381.92	0.00	49,381.92	0.00	0.00
Support Serv - Instructional	128,000.47	0.00	128,000.47	0.00	0.00
Support Serv - Board of Ed	90,218.56	0.00	90,218.56	0.00	0.00
Support Serv - Executive Adm	89,340.05	0.00	89,340.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	161,896.19	25,417.73	136,478.46	0.00	0.00
Support Serv - Business	83,529.43	6,530.62	0.00	76,998.81	76,998.81
Operations and Maintenance	319,405.62	0.00	0.00	319,405.62	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	108,236.61	16,262.02	0.00	91,974.59	91,974.59
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	71,141.96	0.00	71,141.96	0.00	0.00
Support Serv - Other	8,925.65	0.00	8,925.65	0.00	0.00
Community Services	152.47	0.00	152.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,153.00	0.00	2,153.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,211,836.03	**48,210.37**	**1,675,246.64**	**488,379.02**	**168,973.40**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41919 Ridge Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,994,388.00	0.00	2,994,388.00	0.00	0.00
Support Serv - Pupil	185,886.00	0.00	185,886.00	0.00	0.00
Support Serv - Instructional	194,572.00	0.00	194,572.00	0.00	0.00
Support Serv - Board of Ed	74,778.00	0.00	74,778.00	0.00	0.00
Support Serv - Executive Adm	293,968.00	0.00	293,968.00	0.00	0.00
Support Serv - Grant Writer	19,324.00	0.00	19,324.00	0.00	0.00
Support Serv - School Adm	481,573.00	0.00	481,573.00	0.00	0.00
Support Serv - Business	57,097.00	0.00	0.00	57,097.00	57,097.00
Operations and Maintenance	1,414,864.00	0.00	0.00	1,414,864.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,288.00	0.00	23,288.00	0.00	0.00
Support Serv - Staff & Personnel	95,545.00	0.00	0.00	95,545.00	95,545.00
Support Serv - Technology	86,754.00	0.00	0.00	86,754.00	86,754.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	50,126.00	0.00	50,126.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	291,966.00	93,756.00	198,210.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,264,129.00	**93,756.00**	**4,516,113.00**	**1,654,260.00**	**239,396.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41920 Chandler Woods Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,656,774.00	0.00	2,656,774.00	0.00	0.00
Support Serv - Pupil	141,139.00	0.00	141,139.00	0.00	0.00
Support Serv - Instructional	243,209.00	0.00	243,209.00	0.00	0.00
Support Serv - Board of Ed	96,394.00	0.00	96,394.00	0.00	0.00
Support Serv - Executive Adm	376,817.00	0.00	376,817.00	0.00	0.00
Support Serv - Grant Writer	32,839.00	0.00	32,839.00	0.00	0.00
Support Serv - School Adm	499,489.00	0.00	499,489.00	0.00	0.00
Support Serv - Business	93,435.00	0.00	0.00	93,435.00	93,435.00
Operations and Maintenance	1,131,645.00	0.00	0.00	1,131,645.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	55,805.00	0.00	55,805.00	0.00	0.00
Support Serv - Staff & Personnel	160,529.00	0.00	0.00	160,529.00	160,529.00
Support Serv - Technology	147,427.00	0.00	0.00	147,427.00	147,427.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	82,029.00	0.00	82,029.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	124,092.00	6,330.00	117,762.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,841,623.00	**6,330.00**	**4,302,257.00**	**1,533,036.00**	**401,391.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41921 Grand Rapids Child Discovery Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,401,947.48	0.00	1,401,947.48	0.00	0.00
Support Serv - Pupil	28,267.15	0.00	28,267.15	0.00	0.00
Support Serv - Instructional	18,195.73	9,903.74	8,291.99	0.00	0.00
Support Serv - Board of Ed	69,060.85	0.00	69,060.85	0.00	0.00
Support Serv - Executive Adm	15,981.10	0.00	15,981.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	144,947.32	0.00	144,947.32	0.00	0.00
Support Serv - Business	48,368.75	3,310.98	0.00	45,057.77	45,057.77
Operations and Maintenance	173,906.94	493.69	0.00	173,413.25	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,231.57	0.00	2,231.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	510,434.30	510,434.30	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	58,883.52	58,883.52	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,472,224.71	**583,026.23**	**1,670,727.46**	**218,471.02**	**45,057.77**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41922 Lighthouse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,473,773.84	113,917.00	1,359,856.84	0.00	0.00
Support Serv - Pupil	182,408.16	850.00	181,558.16	0.00	0.00
Support Serv - Instructional	18,247.00	0.00	18,247.00	0.00	0.00
Support Serv - Board of Ed	26,966.00	0.00	26,966.00	0.00	0.00
Support Serv - Executive Adm	108,478.00	0.00	108,478.00	0.00	0.00
Support Serv - Grant Writer	22,854.00	0.00	22,854.00	0.00	0.00
Support Serv - School Adm	345,690.00	608.00	345,082.00	0.00	0.00
Support Serv - Business	74,690.00	5,340.00	0.00	69,350.00	69,350.00
Operations and Maintenance	205,624.00	0.00	363.00	205,261.00	0.00
Pupil Transportation	10,238.00	0.00	10,238.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,987.00	0.00	1,948.00	39.00	39.00
Support Serv - Technology	1,645.00	0.00	0.00	1,645.00	1,645.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	55,454.00	3,371.00	52,083.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,528,055.00	**124,086.00**	**2,127,674.00**	**276,295.00**	**71,034.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41923 Wellspring Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	752,741.00	0.00	752,741.00	0.00	0.00
Support Serv - Pupil	10,526.00	0.00	10,526.00	0.00	0.00
Support Serv - Instructional	41,209.00	0.00	41,209.00	0.00	0.00
Support Serv - Board of Ed	13,574.00	0.00	13,574.00	0.00	0.00
Support Serv - Executive Adm	68,112.00	0.00	68,112.00	0.00	0.00
Support Serv - Grant Writer	2,650.00	0.00	2,650.00	0.00	0.00
Support Serv - School Adm	283,366.00	0.00	283,366.00	0.00	0.00
Support Serv - Business	79,147.00	0.00	0.00	79,147.00	79,147.00
Operations and Maintenance	520,907.00	0.00	22,336.00	498,571.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,300.00	0.00	0.00	5,300.00	5,300.00
Support Serv - Technology	3,330.00	0.00	0.00	3,330.00	3,330.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,291.00	0.00	8,291.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	34,600.00	0.00	34,600.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,823,753.00	**0.00**	**1,237,405.00**	**586,348.00**	**87,777.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41924 West Michigan Aviation Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	689,968.00	219,762.00	470,206.00	0.00	0.00
Support Serv - Pupil	3,171.00	0.00	3,171.00	0.00	0.00
Support Serv - Instructional	115,785.00	0.00	115,785.00	0.00	0.00
Support Serv - Board of Ed	25,985.00	0.00	25,985.00	0.00	0.00
Support Serv - Executive Adm	110,624.00	0.00	110,624.00	0.00	0.00
Support Serv - Grant Writer	12,700.00	0.00	12,700.00	0.00	0.00
Support Serv - School Adm	217,100.00	0.00	217,100.00	0.00	0.00
Support Serv - Business	33,891.00	0.00	5,000.00	28,891.00	28,891.00
Operations and Maintenance	127,521.00	0.00	0.00	127,521.00	0.00
Pupil Transportation	8,033.00	0.00	8,033.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	27,443.00	21,094.00	0.00	6,349.00	6,349.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	16,176.00	16,176.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,132,794.00	1,132,794.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,521,191.00	**1,389,826.00**	**968,604.00**	**162,761.00**	**35,240.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
41925 Michigan Virtual Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,791,378.00	12,456.00	1,778,922.00	0.00	0.00
Support Serv - Pupil	104,971.00	1,186.00	103,785.00	0.00	0.00
Support Serv - Instructional	45,907.00	0.00	45,907.00	0.00	0.00
Support Serv - Board of Ed	22,257.00	0.00	22,257.00	0.00	0.00
Support Serv - Executive Adm	515,457.00	19,872.00	495,585.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	28,261.00	0.00	28,261.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	52,162.00	0.00	0.00	52,162.00	0.00
Pupil Transportation	58.00	0.00	58.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	335.00	0.00	0.00	335.00	335.00
Support Serv - Technology	193,395.00	0.00	4,142.00	189,253.00	189,253.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,754,181.00	**33,514.00**	**2,478,917.00**	**241,750.00**	**189,588.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
42030 Grant Township S/D #2
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	112,411.79	0.00	112,411.79	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	16,089.60	0.00	16,089.60	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	50,818.66	37,998.00	0.00	12,820.66	0.00
Pupil Transportation	35,222.37	0.00	35,222.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	214,542.42	**37,998.00**	**163,723.76**	**12,820.66**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
43040 Baldwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,424,916.49	0.00	4,424,916.49	0.00	0.00
Support Serv - Pupil	98,579.99	0.00	98,579.99	0.00	0.00
Support Serv - Instructional	300,193.88	0.00	300,193.88	0.00	0.00
Support Serv - Board of Ed	58,276.29	0.00	58,276.29	0.00	0.00
Support Serv - Executive Adm	274,405.61	0.00	274,405.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	390,027.15	0.00	390,027.15	0.00	0.00
Support Serv - Business	291,603.06	90,380.43	0.00	201,222.63	201,222.63
Operations and Maintenance	634,410.40	0.00	0.00	634,410.40	0.00
Pupil Transportation	660,166.05	71,000.00	589,166.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,921.62	0.00	11,921.62	0.00	0.00
Support Serv - Technology	196,369.86	0.00	0.00	196,369.86	196,369.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	108,600.92	10,256.93	98,343.99	0.00	0.00
Community Services	20,393.89	0.00	20,393.89	0.00	0.00
Payments to Government Agencies	8,707,300.00	8,707,300.00	0.00	0.00	0.00
Facilities Acquisition	96,528.42	96,528.42	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	461,447.57	258,404.62	203,042.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	808,626.41	808,626.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	99,298.06	99,298.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,643,065.67	**10,141,794.87**	**6,469,267.91**	**1,032,002.89**	**397,592.49**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
44000 Lapeer ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	83,958.23	0.00	83,958.23	0.00	0.00
Support Serv - Pupil	21,728.96	0.00	21,728.96	0.00	0.00
Support Serv - Instructional	375,907.92	0.00	375,907.92	0.00	0.00
Support Serv - Board of Ed	20,216.91	0.00	20,216.91	0.00	0.00
Support Serv - Executive Adm	373,377.53	704.20	372,673.33	0.00	0.00
Support Serv - Grant Writer	19,856.33	0.00	19,856.33	0.00	0.00
Support Serv - School Adm	80,868.92	0.00	80,868.92	0.00	0.00
Support Serv - Business	606,179.10	401.99	0.00	605,777.11	605,777.11
Operations and Maintenance	167,000.93	598.48	0.00	166,402.45	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	681.91	0.00	681.91	0.00	0.00
Support Serv - Staff & Personnel	129,913.53	2,204.25	0.00	127,709.28	127,709.28
Support Serv - Technology	1,148,591.85	285,948.67	0.00	862,643.18	862,643.18
Support Serv - Pupil Accounting	89,575.99	627.10	88,948.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	119,645.63	0.00	119,645.63	0.00	0.00
Payments to Government Agencies	79,492.74	79,492.74	0.00	0.00	0.00
Facilities Acquisition	218.04	218.04	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,015,737.57	174,164.79	4,841,572.78	0.00	0.00
Support Serv - Pupil	2,779,928.49	3,217.79	2,776,710.70	0.00	0.00
Support Serv - Instructional	1,057,280.01	4,653.74	1,052,626.27	0.00	0.00
Support Serv - Board of Ed	21,250.00	0.00	21,250.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	674,621.05	5,012.96	669,608.09	0.00	0.00
Support Serv - Business	530.09	0.00	408.32	121.77	121.77
Operations and Maintenance	842,088.94	13,311.52	576,787.43	251,989.99	0.00
Pupil Transportation	105,208.93	87,897.00	17,311.93	0.00	0.00
Support Serv - Planning & Research	45,000.00	0.00	45,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	583.54	0.00	583.54	0.00	0.00
Support Serv - Technology	63,861.32	0.00	63,861.32	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,718.25	219.36	3,498.89	0.00	0.00
Community Services	159,746.92	0.00	159,746.92	0.00	0.00
Payments to Government Agencies	2,622,723.66	2,494,838.38	127,885.28	0.00	0.00
Facilities Acquisition	110,104.52	110,104.52	0.00	0.00	0.00
Debt Service Funds					
All Costs **	375,681.08	375,681.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,195,278.89	**3,639,296.61**	**11,541,338.50**	**2,014,643.78**	**1,596,251.34**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
44010 Lapeer Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,040,161.21	18,426.50	34,021,734.71	0.00	0.00
Support Serv - Pupil	3,063,882.36	0.00	3,063,882.36	0.00	0.00
Support Serv - Instructional	2,161,882.29	0.00	2,161,882.29	0.00	0.00
Support Serv - Board of Ed	169,889.89	15,000.00	154,889.89	0.00	0.00
Support Serv - Executive Adm	297,906.24	0.00	297,906.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,659,503.87	0.00	3,659,503.87	0.00	0.00
Support Serv - Business	874,465.09	120,883.59	0.00	753,581.50	753,581.50
Operations and Maintenance	3,992,545.08	56,654.40	6,874.92	3,929,015.76	0.00
Pupil Transportation	2,817,841.82	102,184.00	2,715,657.82	0.00	0.00
Support Serv - Planning & Research	7,622.37	0.00	7,622.37	0.00	0.00
Support Serv - Communication	62,518.01	0.00	62,518.01	0.00	0.00
Support Serv - Staff & Personnel	246,991.53	0.00	8,269.88	238,721.65	238,721.65
Support Serv - Technology	181,381.43	13,230.00	62,561.92	105,589.51	105,589.51
Support Serv - Pupil Accounting	122,601.92	0.00	122,601.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,250,115.73	12,684.25	1,237,431.48	0.00	0.00
Community Services	295,422.25	0.00	295,422.25	0.00	0.00
Payments to Government Agencies	53,223.54	53,223.54	0.00	0.00	0.00
Facilities Acquisition	23,965.19	23,965.19	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,506.72	0.00	20,129.39	377.33	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,526,130.46	1,113,311.74	1,412,818.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,721,479.74	3,721,479.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,234,328.52	7,234,328.52	0.00	0.00	0.00
Trust Funds					
All Costs *	1,147.00	0.00	1,147.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	66,825,512.26	**12,485,371.47**	**49,312,855.04**	**5,027,285.75**	**1,097,892.66**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
44020 Almont Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,169,555.42	18,393.43	9,151,161.99	0.00	0.00
Support Serv - Pupil	531,587.14	593.53	530,993.61	0.00	0.00
Support Serv - Instructional	197,885.87	0.00	197,885.87	0.00	0.00
Support Serv - Board of Ed	45,102.74	0.00	45,102.74	0.00	0.00
Support Serv - Executive Adm	293,627.32	1,033.97	292,593.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	739,594.32	276.00	739,318.32	0.00	0.00
Support Serv - Business	289,193.79	32,122.39	0.00	257,071.40	257,071.40
Operations and Maintenance	1,258,816.89	14,496.00	0.00	1,244,320.89	0.00
Pupil Transportation	885,961.57	160,344.00	725,617.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,941.73	0.00	0.00	9,941.73	9,941.73
Support Serv - Technology	295,312.50	186,071.00	0.00	109,241.50	109,241.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	280,460.06	3,390.34	277,069.72	0.00	0.00
Community Services	80,798.31	0.00	80,798.31	0.00	0.00
Payments to Government Agencies	7,819.40	7,819.40	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	505,839.51	196,327.87	309,511.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,914,852.89	2,914,852.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,506,349.46	**3,535,720.82**	**12,350,053.12**	**1,620,575.52**	**376,254.63**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
44050 Dryden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,619,604.10	1,635.99	3,617,968.11	0.00	0.00
Support Serv - Pupil	163,391.03	0.00	163,391.03	0.00	0.00
Support Serv - Instructional	67,533.41	0.00	67,533.41	0.00	0.00
Support Serv - Board of Ed	32,134.40	0.00	32,134.40	0.00	0.00
Support Serv - Executive Adm	205,225.11	0.00	205,225.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	322,929.91	0.00	322,929.91	0.00	0.00
Support Serv - Business	102,045.85	19,497.42	3,359.70	79,188.73	79,188.73
Operations and Maintenance	442,449.63	2,603.00	0.00	439,846.63	0.00
Pupil Transportation	332,757.33	0.00	332,757.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	403.00	0.00	403.00	0.00	0.00
Support Serv - Staff & Personnel	4,291.55	0.00	4,291.55	0.00	0.00
Support Serv - Technology	23,841.00	0.00	0.00	23,841.00	23,841.00
Support Serv - Pupil Accounting	6,706.80	0.00	6,706.80	0.00	0.00
Support Serv - Central - Other	367.50	0.00	367.50	0.00	0.00
Support Serv - Other	170,362.48	2,634.40	167,728.08	0.00	0.00
Community Services	28,257.92	0.00	28,257.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	13,942.50	13,942.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	230,515.24	126,909.37	103,605.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	552,858.30	552,858.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	67,512.07	67,512.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,387,129.13	**787,593.05**	**5,056,659.72**	**542,876.36**	**103,029.73**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
44060 Imlay City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,869,018.30	90,277.35	10,778,740.95	0.00	0.00
Support Serv - Pupil	1,244,605.14	1,642.40	1,242,962.74	0.00	0.00
Support Serv - Instructional	504,114.45	6,481.29	497,633.16	0.00	0.00
Support Serv - Board of Ed	70,421.95	0.00	70,421.95	0.00	0.00
Support Serv - Executive Adm	274,393.78	1,509.40	272,884.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,416,873.12	7,850.62	1,409,022.50	0.00	0.00
Support Serv - Business	211,811.58	4,073.49	11,118.60	196,619.49	196,619.49
Operations and Maintenance	1,625,601.08	47,377.63	1,874.00	1,576,349.45	0.00
Pupil Transportation	1,295,486.31	160,820.34	1,134,665.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,176.00	0.00	6,176.00	0.00	0.00
Support Serv - Staff & Personnel	16,980.28	0.00	16,040.03	940.25	940.25
Support Serv - Technology	274,508.94	54,933.12	1,215.99	218,359.83	218,359.83
Support Serv - Pupil Accounting	22,197.60	0.00	22,197.60	0.00	0.00
Support Serv - Central - Other	2,182.00	0.00	2,182.00	0.00	0.00
Support Serv - Other	487,463.99	31,852.49	455,611.50	0.00	0.00
Community Services	40,457.14	0.00	40,457.14	0.00	0.00
Payments to Government Agencies	9,082.44	9,082.44	0.00	0.00	0.00
Facilities Acquisition	410,478.82	410,478.82	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	963,745.47	468,125.39	495,620.08	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,489,756.86	2,489,756.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,235,355.25	**3,784,261.64**	**16,458,824.59**	**1,992,269.02**	**415,919.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
44090 North Branch Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,842,084.48	6,385.57	12,835,698.91	0.00	0.00
Support Serv - Pupil	859,065.08	0.00	859,065.08	0.00	0.00
Support Serv - Instructional	383,499.17	0.00	383,499.17	0.00	0.00
Support Serv - Board of Ed	95,745.77	0.00	95,745.77	0.00	0.00
Support Serv - Executive Adm	248,028.06	407.80	247,620.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,147,136.23	414.41	1,146,721.82	0.00	0.00
Support Serv - Business	282,785.83	37,138.69	0.00	245,647.14	245,647.14
Operations and Maintenance	1,960,404.89	14,975.97	0.00	1,945,428.92	0.00
Pupil Transportation	1,555,383.94	93,980.56	1,461,403.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	302,081.79	18,154.29	0.00	283,927.50	283,927.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	420,972.25	0.00	420,972.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	61,200.00	61,200.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	783,307.35	361,763.61	421,543.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,691,091.59	3,691,091.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,529,765.77	1,529,765.77	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,162,552.20	**5,815,278.26**	**17,872,270.38**	**2,475,003.56**	**529,574.64**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
44901 Chatfield School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,918,268.48	4,492.49	1,913,775.99	0.00	0.00
Support Serv - Pupil	107,464.73	0.00	107,464.73	0.00	0.00
Support Serv - Instructional	73,166.98	0.00	73,166.98	0.00	0.00
Support Serv - Board of Ed	111,703.58	0.00	111,703.58	0.00	0.00
Support Serv - Executive Adm	51,572.60	0.00	51,572.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	201,516.00	425.28	201,090.72	0.00	0.00
Support Serv - Business	44,435.38	0.00	0.00	44,435.38	44,435.38
Operations and Maintenance	307,760.05	0.00	0.00	307,760.05	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	53,694.65	0.00	0.00	53,694.65	53,694.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	261,123.55	60,244.01	200,879.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	78,422.90	78,422.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,209,128.90	**143,584.68**	**2,659,654.14**	**405,890.08**	**98,130.03**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
45010 Glen Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,378,727.28	0.00	5,378,727.28	0.00	0.00
Support Serv - Pupil	283,466.66	0.00	283,466.66	0.00	0.00
Support Serv - Instructional	624,375.28	394,543.48	229,831.80	0.00	0.00
Support Serv - Board of Ed	18,622.92	0.00	18,622.92	0.00	0.00
Support Serv - Executive Adm	358,157.58	0.00	358,157.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	485,950.41	565.16	485,385.25	0.00	0.00
Support Serv - Business	205,209.77	35,943.74	0.00	169,266.03	169,266.03
Operations and Maintenance	807,247.59	39,322.18	0.00	767,925.41	0.00
Pupil Transportation	517,785.92	0.00	517,785.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	62,499.21	19,722.02	0.00	42,777.19	42,777.19
Support Serv - Pupil Accounting	28,060.94	0.00	28,060.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	432,850.19	43,420.28	389,429.91	0.00	0.00
Community Services	79,010.19	0.00	79,010.19	0.00	0.00
Payments to Government Agencies	18,067.56	18,067.56	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	440,430.90	210,000.19	230,430.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	879,199.64	879,199.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	487,200.64	487,200.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,106,862.68	**2,127,984.89**	**7,998,909.16**	**979,968.63**	**212,043.22**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
45020 Leland Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,039,988.46	0.00	3,039,988.46	0.00	0.00
Support Serv - Pupil	175,226.34	0.00	175,226.34	0.00	0.00
Support Serv - Instructional	125,708.08	0.00	125,708.08	0.00	0.00
Support Serv - Board of Ed	32,173.29	0.00	32,173.29	0.00	0.00
Support Serv - Executive Adm	223,490.61	0.00	223,490.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	212,363.90	0.00	212,363.90	0.00	0.00
Support Serv - Business	161,845.53	41,465.29	0.00	120,380.24	120,380.24
Operations and Maintenance	432,349.24	6,716.68	0.00	425,632.56	0.00
Pupil Transportation	207,723.16	0.00	207,723.16	0.00	0.00
Support Serv - Planning & Research	9,660.73	0.00	9,660.73	0.00	0.00
Support Serv - Communication	16,666.76	0.00	16,666.76	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	143,465.64	0.00	0.00	143,465.64	143,465.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,156.93	0.00	21,156.93	0.00	0.00
Support Serv - Other	110,757.71	0.00	110,757.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,666.51	105,722.79	117,943.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,316,354.54	7,316,354.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	460,616.48	460,616.48	0.00	0.00	0.00
Trust Funds					
All Costs *	253,288.00	0.00	253,288.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,166,501.91	**7,930,875.78**	**4,546,147.69**	**689,478.44**	**263,845.88**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
45040 Northport Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,024,591.59	0.00	2,024,591.59	0.00	0.00
Support Serv - Pupil	163,436.49	0.00	163,436.49	0.00	0.00
Support Serv - Instructional	164,251.24	0.00	164,251.24	0.00	0.00
Support Serv - Board of Ed	97,072.90	0.00	97,072.90	0.00	0.00
Support Serv - Executive Adm	231,001.73	0.00	231,001.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	152,715.55	21,578.25	0.00	131,137.30	131,137.30
Operations and Maintenance	443,122.84	8,635.47	0.00	434,487.37	0.00
Pupil Transportation	234,158.42	0.00	234,158.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	997.12	0.00	0.00	997.12	997.12
Support Serv - Technology	1,500.00	0.00	0.00	1,500.00	1,500.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	108,648.88	0.00	108,648.88	0.00	0.00
Support Serv - Other	74,829.68	2,419.20	72,410.48	0.00	0.00
Community Services	1,772.70	0.00	1,772.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	148,465.30	62,444.12	86,021.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	530,129.38	530,129.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	201,559.00	201,559.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,578,252.82	**826,765.42**	**3,183,365.61**	**568,121.79**	**133,634.42**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
45050 Suttons Bay Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,072,562.96	20,512.89	4,052,050.07	0.00	0.00
Support Serv - Pupil	297,592.51	0.00	297,592.51	0.00	0.00
Support Serv - Instructional	350,785.35	0.00	350,785.35	0.00	0.00
Support Serv - Board of Ed	56,237.98	6.25	56,231.73	0.00	0.00
Support Serv - Executive Adm	243,853.67	0.00	243,853.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	387,543.96	0.00	387,543.96	0.00	0.00
Support Serv - Business	119,423.65	5,231.67	0.00	114,191.98	114,191.98
Operations and Maintenance	685,081.27	9,731.25	0.00	675,350.02	0.00
Pupil Transportation	450,334.29	0.00	450,334.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	427.89	0.00	0.00	427.89	427.89
Support Serv - Technology	128,344.25	9,280.76	0.00	119,063.49	119,063.49
Support Serv - Pupil Accounting	47,965.76	0.00	47,965.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	209,230.01	11,473.96	197,756.05	0.00	0.00
Community Services	213,270.18	14,781.35	198,488.83	0.00	0.00
Payments to Government Agencies	2,155.24	2,155.24	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	275,200.56	91,586.75	183,613.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,582,603.66	1,582,603.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	640,748.57	640,748.57	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,763,361.76	**2,388,112.35**	**6,466,216.03**	**909,033.38**	**233,683.36**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
45901 Leelanau Montessori Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	343,117.00	46,700.00	296,417.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	43,636.00	0.00	43,636.00	0.00	0.00
Support Serv - Board of Ed	67,285.00	0.00	67,285.00	0.00	0.00
Support Serv - Executive Adm	11,491.00	0.00	11,491.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	94,642.00	0.00	94,642.00	0.00	0.00
Support Serv - Business	6,000.00	0.00	6,000.00	0.00	0.00
Operations and Maintenance	48,364.00	0.00	0.00	48,364.00	0.00
Pupil Transportation	5,703.00	0.00	5,703.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	750.00	0.00	750.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,613.00	0.00	5,613.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	626,601.00	**46,700.00**	**531,537.00**	**48,364.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46000 Lenawee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	458,573.70	59,229.24	399,344.46	0.00	0.00
Support Serv - Pupil	161,575.65	0.00	161,575.65	0.00	0.00
Support Serv - Instructional	2,118,276.25	15,119.42	2,103,156.83	0.00	0.00
Support Serv - Board of Ed	44,301.73	0.00	44,301.73	0.00	0.00
Support Serv - Executive Adm	412,133.74	0.00	412,133.74	0.00	0.00
Support Serv - Grant Writer	96,378.36	0.00	96,378.36	0.00	0.00
Support Serv - School Adm	155,983.97	11,263.53	144,720.44	0.00	0.00
Support Serv - Business	511,347.54	13,310.62	0.00	498,036.92	498,036.92
Operations and Maintenance	216,125.87	0.00	1,473.76	214,652.11	0.00
Pupil Transportation	6,465.00	0.00	6,465.00	0.00	0.00
Support Serv - Planning & Research	186,347.35	1,220.80	185,126.55	0.00	0.00
Support Serv - Communication	113,715.96	0.00	113,715.96	0.00	0.00
Support Serv - Staff & Personnel	377,783.86	0.00	9,239.35	368,544.51	368,544.51
Support Serv - Technology	683,350.48	0.00	0.00	683,350.48	683,350.48
Support Serv - Pupil Accounting	65,469.19	0.00	65,469.19	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,328.00	0.00	1,328.00	0.00	0.00
Community Services	598,276.84	2,407.56	595,869.28	0.00	0.00
Payments to Government Agencies	205,225.29	205,225.29	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	15,708,711.77	55,086.18	15,653,625.59	0.00	0.00
Support Serv - Pupil	8,839,862.82	31,402.22	8,808,460.60	0.00	0.00
Support Serv - Instructional	1,424,100.48	13,311.11	1,410,789.37	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	306,967.29	0.00	306,967.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,382,611.75	29,549.65	1,353,062.10	0.00	0.00
Support Serv - Business	329,959.40	193,243.85	0.00	136,715.55	136,715.55
Operations and Maintenance	1,870,178.57	1,437.10	91,879.36	1,776,862.11	0.00
Pupil Transportation	1,734,217.08	0.00	1,734,217.08	0.00	0.00
Support Serv - Planning & Research	53,455.69	4,900.00	48,555.69	0.00	0.00
Support Serv - Communication	3,462.42	0.00	3,462.42	0.00	0.00
Support Serv - Staff & Personnel	22,753.61	0.00	9,109.88	13,643.73	13,643.73
Support Serv - Technology	389,963.56	0.00	3,349.15	386,614.41	386,614.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	54,032.88	0.00	54,032.88	0.00	0.00
Community Services	1,520,502.43	3,436.00	1,517,066.43	0.00	0.00
Payments to Government Agencies	2,061,202.43	2,061,202.43	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,201,979.48	1,201,979.48	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	2,750,549.83	2,750,549.83	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,067,170.27	**6,653,874.31**	**35,334,876.14**	**4,078,419.82**	**2,086,905.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46010 Adrian, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,251,272.72	34,982.66	20,216,290.06	0.00	0.00
Support Serv - Pupil	2,113,391.50	10,944.00	2,102,447.50	0.00	0.00
Support Serv - Instructional	1,891,745.20	4,587.78	1,887,157.42	0.00	0.00
Support Serv - Board of Ed	72,074.10	0.00	72,074.10	0.00	0.00
Support Serv - Executive Adm	455,908.15	0.00	455,908.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,140,843.60	0.00	2,140,843.60	0.00	0.00
Support Serv - Business	978,688.32	106,557.29	44,270.50	827,860.53	827,860.53
Operations and Maintenance	3,108,329.28	80,403.53	290,617.18	2,737,308.57	0.00
Pupil Transportation	979,654.78	0.00	979,654.78	0.00	0.00
Support Serv - Planning & Research	1,295.00	0.00	1,295.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	39,403.79	0.00	39,403.79	0.00	0.00
Support Serv - Technology	495,648.67	61,197.57	62,716.36	371,734.74	371,734.74
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	710,069.64	0.00	710,069.64	0.00	0.00
Community Services	180,361.96	0.00	180,361.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	7,284.32	0.00	7,284.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,663,199.43	755,081.67	908,117.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,339,375.32	3,339,375.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	129,735.32	129,735.32	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	66,889.97	25,284.32	41,605.65	0.00	0.00
Internal Service Funds					
All Costs	74,896.99	74,896.99	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,700,068.06	**4,623,046.45**	**30,140,117.77**	**3,936,903.84**	**1,199,595.27**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46020 Addison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,365,521.59	38,531.14	5,326,990.45	0.00	0.00
Support Serv - Pupil	195,598.12	0.00	195,598.12	0.00	0.00
Support Serv - Instructional	120,627.56	4,000.00	116,627.56	0.00	0.00
Support Serv - Board of Ed	12,970.15	0.00	12,970.15	0.00	0.00
Support Serv - Executive Adm	263,107.53	0.00	263,107.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	432,651.69	1,835.00	430,816.69	0.00	0.00
Support Serv - Business	112,068.71	831.00	14,780.88	96,456.83	96,456.83
Operations and Maintenance	932,330.21	26,660.81	0.00	905,669.40	0.00
Pupil Transportation	410,150.47	99,264.40	310,886.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,473.98	0.00	3,473.98	0.00	0.00
Support Serv - Technology	133,134.19	16,284.92	0.00	116,849.27	116,849.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	298,145.79	11,089.07	287,056.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	390,994.56	228,220.78	162,773.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,158,165.89	1,158,165.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,134,290.42	1,134,290.42	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,963,230.86	**2,719,173.43**	**7,125,081.93**	**1,118,975.50**	**213,306.10**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46040 Blissfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,966,844.25	12,404.54	6,954,439.71	0.00	0.00
Support Serv - Pupil	189,719.73	0.00	189,719.73	0.00	0.00
Support Serv - Instructional	207,696.82	0.00	207,696.82	0.00	0.00
Support Serv - Board of Ed	36,753.65	0.00	36,753.65	0.00	0.00
Support Serv - Executive Adm	167,213.22	0.00	167,213.22	0.00	0.00
Support Serv - Grant Writer	14,062.83	0.00	14,062.83	0.00	0.00
Support Serv - School Adm	625,652.77	0.00	625,652.77	0.00	0.00
Support Serv - Business	343,466.65	107,488.20	4,594.47	231,383.98	231,383.98
Operations and Maintenance	825,095.06	5,697.65	1,372.99	818,024.42	0.00
Pupil Transportation	577,890.16	154,753.00	423,137.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	128,539.81	82,637.12	0.00	45,902.69	45,902.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,179.53	0.00	276,179.53	0.00	0.00
Community Services	4,516.60	0.00	4,516.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	480,353.45	264,997.20	215,356.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	393,965.78	393,965.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,237,950.31	**1,021,943.49**	**9,120,695.73**	**1,095,311.09**	**277,286.67**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46050 Britton Deerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,351,913.05	0.00	3,351,913.05	0.00	0.00
Support Serv - Pupil	203,977.51	0.00	203,977.51	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	38,589.27	0.00	38,589.27	0.00	0.00
Support Serv - Executive Adm	152,897.51	0.00	152,897.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	190,678.50	0.00	190,678.50	0.00	0.00
Support Serv - Business	166,303.95	18,148.51	0.00	148,155.44	148,155.44
Operations and Maintenance	429,631.31	20,437.67	0.00	409,193.64	0.00
Pupil Transportation	347,870.99	178,985.00	168,885.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	323,637.21	126,511.28	197,125.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	411,596.05	411,596.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,617,095.35	**755,678.51**	**4,304,067.76**	**557,349.08**	**148,155.44**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46060 Clinton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,113,868.78	219,747.82	5,894,120.96	0.00	0.00
Support Serv - Pupil	310,588.82	0.00	310,588.82	0.00	0.00
Support Serv - Instructional	628,852.59	278,385.12	350,467.47	0.00	0.00
Support Serv - Board of Ed	16,650.51	0.00	16,650.51	0.00	0.00
Support Serv - Executive Adm	267,783.98	419.98	267,364.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	537,280.97	0.00	537,280.97	0.00	0.00
Support Serv - Business	200,261.76	24,351.57	18,220.02	157,690.17	157,690.17
Operations and Maintenance	903,247.62	60,080.28	0.00	843,167.34	0.00
Pupil Transportation	419,870.86	163,972.00	255,898.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,049.82	0.00	6,049.82	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	300,627.98	5,065.14	295,562.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	359,418.64	25,693.00	333,725.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	576,742.28	576,742.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	161,448.34	161,448.34	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,802,692.95	**1,515,905.53**	**8,285,929.91**	**1,000,857.51**	**157,690.17**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46080 Hudson Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,111,472.01	28,105.79	5,083,366.22	0.00	0.00
Support Serv - Pupil	254,554.05	0.00	254,554.05	0.00	0.00
Support Serv - Instructional	60,264.83	0.00	60,264.83	0.00	0.00
Support Serv - Board of Ed	26,152.29	0.00	26,152.29	0.00	0.00
Support Serv - Executive Adm	409,951.16	0.00	409,951.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	351,141.54	0.00	351,141.54	0.00	0.00
Support Serv - Business	150,449.79	0.00	0.00	150,449.79	150,449.79
Operations and Maintenance	614,752.63	359.70	0.00	614,392.93	0.00
Pupil Transportation	350,201.86	1,408.75	348,793.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,361.16	0.00	2,361.16	0.00	0.00
Support Serv - Technology	124,744.43	14,419.12	0.00	110,325.31	110,325.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	336,809.41	0.00	336,809.41	0.00	0.00
Community Services	3,626.67	0.00	3,626.67	0.00	0.00
Payments to Government Agencies	32,848.37	32,848.37	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	21,541.52	0.00	0.00	21,541.52	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	469,316.41	289,117.64	180,198.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	572,100.49	572,100.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,085.00	5,085.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,897,373.62	**943,444.86**	**7,057,219.21**	**896,709.55**	**260,775.10**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46090 Madison School District (Lenawee)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,774,259.86	262,875.55	9,511,384.31	0.00	0.00
Support Serv - Pupil	294,555.75	224.06	294,331.69	0.00	0.00
Support Serv - Instructional	154,215.51	10,891.36	143,324.15	0.00	0.00
Support Serv - Board of Ed	14,925.00	0.00	14,925.00	0.00	0.00
Support Serv - Executive Adm	308,346.52	4,377.23	303,969.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	829,358.99	718.18	828,640.81	0.00	0.00
Support Serv - Business	164,970.92	11,884.91	0.00	153,086.01	153,086.01
Operations and Maintenance	832,528.30	0.00	0.00	832,528.30	0.00
Pupil Transportation	360,556.45	88,150.00	272,406.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	70,643.51	0.00	70,643.51	0.00	0.00
Support Serv - Other	297,877.30	8,584.76	289,292.54	0.00	0.00
Community Services	58,567.82	0.00	58,567.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	343,544.73	343,544.73	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	674,311.57	340,097.57	334,214.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	293,300.00	293,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	108,675.00	108,675.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,580,637.23	**1,473,323.35**	**12,121,699.57**	**985,614.31**	**153,086.01**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46100 Morenci Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,025,451.17	1,470.95	4,023,980.22	0.00	0.00
Support Serv - Pupil	100,569.57	0.00	100,569.57	0.00	0.00
Support Serv - Instructional	23,505.34	0.00	23,505.34	0.00	0.00
Support Serv - Board of Ed	25,843.82	0.00	25,843.82	0.00	0.00
Support Serv - Executive Adm	326,436.98	92.96	326,344.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	441,142.62	0.00	441,142.62	0.00	0.00
Support Serv - Business	163,614.73	0.00	0.00	163,614.73	163,614.73
Operations and Maintenance	600,386.36	588.00	0.00	599,798.36	0.00
Pupil Transportation	466,478.42	164,189.00	302,289.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	133,011.12	44,118.22	0.00	88,892.90	88,892.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	240,770.55	0.00	240,770.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	204,579.99	204,579.99	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	380,094.16	200,554.83	179,539.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,333,077.50	1,333,077.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,337.00	17,337.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,482,299.33	**1,966,008.45**	**5,663,984.89**	**852,305.99**	**252,507.63**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46110 Onsted Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,572,044.59	4,738.32	8,567,306.27	0.00	0.00
Support Serv - Pupil	626,842.47	0.00	626,842.47	0.00	0.00
Support Serv - Instructional	292,208.66	0.00	292,208.66	0.00	0.00
Support Serv - Board of Ed	27,438.84	0.00	27,438.84	0.00	0.00
Support Serv - Executive Adm	322,262.57	0.00	322,262.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	758,839.75	0.00	758,839.75	0.00	0.00
Support Serv - Business	174,899.96	0.00	0.00	174,899.96	174,899.96
Operations and Maintenance	1,163,833.26	0.00	0.00	1,163,833.26	0.00
Pupil Transportation	564,941.72	0.00	564,941.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,134.93	0.00	3,134.93	0.00	0.00
Support Serv - Staff & Personnel	49,567.95	0.00	41,373.61	8,194.34	8,194.34
Support Serv - Technology	166,466.45	0.00	14,757.96	151,708.49	151,708.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	431,528.49	15,770.76	415,757.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	670,915.49	329,094.03	341,821.46	0.00	0.00
Community Services	50,361.72	0.00	50,361.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	899,007.94	899,007.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,420,510.08	1,420,510.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,194,804.87	**2,669,121.13**	**12,027,047.69**	**1,498,636.05**	**334,802.79**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46130 Sand Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,012,606.04	86,790.59	4,925,815.45	0.00	0.00
Support Serv - Pupil	204,056.89	0.00	204,056.89	0.00	0.00
Support Serv - Instructional	135,200.47	853.90	134,346.57	0.00	0.00
Support Serv - Board of Ed	18,325.43	0.00	18,325.43	0.00	0.00
Support Serv - Executive Adm	236,251.53	0.00	236,251.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	396,682.35	349.00	396,333.35	0.00	0.00
Support Serv - Business	151,860.81	27,170.87	0.00	124,689.94	124,689.94
Operations and Maintenance	638,755.82	3,996.93	0.00	634,758.89	0.00
Pupil Transportation	454,910.55	80,897.00	374,013.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	236,444.69	5,406.00	231,038.69	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	448,360.53	245,617.10	202,743.43	0.00	0.00
Community Services	3,007.48	0.00	3,007.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	515,114.00	515,114.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	78,680.88	78,680.88	0.00	0.00	0.00
Trust Funds					
All Costs *	5,500.00	0.00	5,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,535,757.47	**1,044,876.27**	**6,731,432.37**	**759,448.83**	**124,689.94**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
46140 Tecumseh Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,366,128.05	21,363.21	14,344,764.84	0.00	0.00
Support Serv - Pupil	601,942.11	0.00	601,942.11	0.00	0.00
Support Serv - Instructional	542,009.00	14,601.88	527,407.12	0.00	0.00
Support Serv - Board of Ed	1,397,339.63	0.00	1,397,339.63	0.00	0.00
Support Serv - Executive Adm	337,047.71	0.00	337,047.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,421,713.15	0.00	1,421,713.15	0.00	0.00
Support Serv - Business	351,817.79	4,715.38	0.00	347,102.41	347,102.41
Operations and Maintenance	2,039,017.63	0.00	0.00	2,039,017.63	0.00
Pupil Transportation	1,000,691.07	0.00	1,000,691.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	99,658.75	0.00	10,867.85	88,790.90	88,790.90
Support Serv - Technology	656,457.07	6,917.57	0.00	649,539.50	649,539.50
Support Serv - Pupil Accounting	57,798.17	0.00	57,798.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	489,151.60	0.00	489,151.60	0.00	0.00
Community Services	331,318.92	0.00	331,318.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,235.89	0.00	8,202.19	3,033.70	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,016,328.30	443,811.56	572,516.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,762,224.50	4,762,224.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	277,204.53	277,204.53	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,759,083.87	**5,530,838.63**	**21,100,761.10**	**3,127,484.14**	**1,085,432.81**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
47000 Livingston ESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,041,466.76	0.00	1,041,466.76	0.00	0.00
Support Serv - Pupil	552,217.65	869.77	551,347.88	0.00	0.00
Support Serv - Instructional	693,093.57	3,585.12	689,508.45	0.00	0.00
Support Serv - Board of Ed	53,240.51	0.00	53,240.51	0.00	0.00
Support Serv - Executive Adm	325,423.41	0.00	325,423.41	0.00	0.00
Support Serv - Grant Writer	281.17	0.00	281.17	0.00	0.00
Support Serv - School Adm	446,748.18	6,452.23	440,295.95	0.00	0.00
Support Serv - Business	295,455.51	19,757.96	0.00	275,697.55	275,697.55
Operations and Maintenance	472,076.28	0.00	88,423.01	383,653.27	0.00
Pupil Transportation	7,012,352.03	31,112.26	6,981,239.77	0.00	0.00
Support Serv - Planning & Research	634.52	0.00	634.52	0.00	0.00
Support Serv - Communication	32,733.39	0.00	32,733.39	0.00	0.00
Support Serv - Staff & Personnel	435,460.65	869.77	50,281.33	384,309.55	384,309.55
Support Serv - Technology	1,220,524.95	0.00	4,531.08	1,215,993.87	1,215,993.87
Support Serv - Pupil Accounting	121.17	0.00	121.17	0.00	0.00
Support Serv - Central - Other	16,131.25	0.00	16,131.25	0.00	0.00
Support Serv - Other	237,164.46	0.00	237,164.46	0.00	0.00
Community Services	81,809.86	0.00	81,809.86	0.00	0.00
Payments to Government Agencies	755,332.83	755,332.83	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,970,999.41	6,300.00	4,964,699.41	0.00	0.00
Support Serv - Pupil	12,948,216.23	1,321.00	12,946,895.23	0.00	0.00
Support Serv - Instructional	2,274,833.87	0.00	2,274,833.87	0.00	0.00
Support Serv - Board of Ed	40,045.25	0.00	40,045.25	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,287.70	0.00	5,287.70	0.00	0.00
Support Serv - Business	893,211.62	170,513.07	0.00	722,698.55	722,698.55
Operations and Maintenance	385,165.76	0.00	0.00	385,165.76	0.00
Pupil Transportation	3,968,423.87	550,345.00	3,418,078.87	0.00	0.00
Support Serv - Planning & Research	54,204.07	0.00	54,204.07	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	115,532.10	0.00	615.14	114,916.96	114,916.96
Support Serv - Technology	76,331.72	0.00	0.00	76,331.72	76,331.72
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	36.21	0.00	36.21	0.00	0.00
Payments to Government Agencies	7,052,644.85	7,052,644.85	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	529,967.74	529,967.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,503,901.60	1,503,901.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	48,491,070.15	**10,632,973.20**	**34,299,329.72**	**3,558,767.23**	**2,789,948.20**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
47010 Brighton Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,834,041.83	96,237.55	36,737,804.28	0.00	0.00
Support Serv - Pupil	1,574,605.25	0.00	1,574,605.25	0.00	0.00
Support Serv - Instructional	1,110,269.68	0.00	1,110,269.68	0.00	0.00
Support Serv - Board of Ed	96,141.87	0.00	96,141.87	0.00	0.00
Support Serv - Executive Adm	413,788.55	0.00	413,788.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,362,542.82	900.55	3,361,642.27	0.00	0.00
Support Serv - Business	896,953.08	58,724.09	0.00	838,228.99	838,228.99
Operations and Maintenance	5,194,838.82	0.00	3,496.13	5,191,342.69	0.00
Pupil Transportation	2,743,220.22	886,878.00	1,856,342.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,951.77	0.00	15,951.77	0.00	0.00
Support Serv - Staff & Personnel	157,879.78	0.00	0.00	157,879.78	157,879.78
Support Serv - Technology	631,573.82	5,401.80	0.00	626,172.02	626,172.02
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	881,433.63	10,770.84	870,662.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	54,824.29	0.00	54,824.29	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	182,723.46	0.00	0.00	182,723.46	0.00
Pupil Transportation	29,933.36	0.00	29,933.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,848,433.76	926,322.03	922,111.73	0.00	0.00
Community Services	2,256,151.66	3,792.45	2,252,359.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,659.75	1,659.75	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,501,132.84	12,501,132.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	305,568.75	305,568.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	71,093,668.99	**14,797,388.65**	**49,299,933.40**	**6,996,346.94**	**1,622,280.79**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
47030 Fowlerville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,460,586.75	263.35	15,460,323.40	0.00	0.00
Support Serv - Pupil	796,185.99	0.00	796,185.99	0.00	0.00
Support Serv - Instructional	905,810.62	0.00	905,810.62	0.00	0.00
Support Serv - Board of Ed	76,313.92	0.00	76,313.92	0.00	0.00
Support Serv - Executive Adm	407,758.79	567.84	407,190.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,252,076.24	4,271.27	1,247,804.97	0.00	0.00
Support Serv - Business	291,120.54	83,876.75	4,549.00	202,694.79	202,694.79
Operations and Maintenance	2,345,741.03	0.00	0.00	2,345,741.03	0.00
Pupil Transportation	1,243,241.19	0.00	1,243,241.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	90,035.41	0.00	21,118.52	68,916.89	68,916.89
Support Serv - Technology	386,946.89	0.00	0.00	386,946.89	386,946.89
Support Serv - Pupil Accounting	26,666.00	0.00	26,666.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	403,410.57	0.00	403,410.57	0.00	0.00
Community Services	9,289.51	0.00	9,289.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	17,400.45	0.00	8,871.99	8,528.46	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,027,554.98	483,059.45	544,495.53	0.00	0.00
Community Services	686,279.28	8,516.67	677,762.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,082,832.29	7,082,832.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,030.24	29,030.24	0.00	0.00	0.00
Trust Funds					
All Costs *	9,325.00	0.00	9,325.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,547,605.69	**7,692,417.86**	**21,842,359.77**	**3,012,828.06**	**658,558.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
47060 Hartland Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,311,311.77	11,129.97	27,300,181.80	0.00	0.00
Support Serv - Pupil	1,116,492.91	0.00	1,116,492.91	0.00	0.00
Support Serv - Instructional	1,654,112.67	0.00	1,654,112.67	0.00	0.00
Support Serv - Board of Ed	103,285.24	0.00	103,285.24	0.00	0.00
Support Serv - Executive Adm	1,121,636.04	0.00	1,121,636.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,798,347.12	0.00	2,798,347.12	0.00	0.00
Support Serv - Business	677,447.31	170,763.85	24,800.00	481,883.46	481,883.46
Operations and Maintenance	5,354,093.00	20,538.18	0.00	5,333,554.82	0.00
Pupil Transportation	2,046,722.73	0.00	2,046,722.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	632,617.41	812.76	111,658.00	520,146.65	520,146.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	945,811.92	30,644.70	915,167.22	0.00	0.00
Community Services	2,392,925.75	7,991.28	2,384,934.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	30,220.00	30,220.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,336,554.63	618,840.04	717,714.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	51,092,723.16	51,092,723.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,579,352.40	5,579,352.40	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	104,193,654.06	**57,563,016.34**	**40,295,052.79**	**6,335,584.93**	**1,002,030.11**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
47070 Howell Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	43,368,627.50	0.00	43,368,627.50	0.00	0.00
Support Serv - Pupil	2,287,922.16	0.00	2,287,922.16	0.00	0.00
Support Serv - Instructional	2,273,007.65	6,190.78	2,266,816.87	0.00	0.00
Support Serv - Board of Ed	126,486.66	0.00	126,486.66	0.00	0.00
Support Serv - Executive Adm	467,266.99	0.00	467,266.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,654,985.83	1,838.95	3,653,146.88	0.00	0.00
Support Serv - Business	604,338.73	48,434.41	37,860.00	518,044.32	518,044.32
Operations and Maintenance	5,584,188.66	11,851.10	0.00	5,572,337.56	0.00
Pupil Transportation	2,680,342.03	0.00	2,680,342.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	72,583.65	0.00	72,583.65	0.00	0.00
Support Serv - Staff & Personnel	462,946.07	0.00	45,334.89	417,611.18	417,611.18
Support Serv - Technology	1,146,870.20	7,990.00	86,549.26	1,052,330.94	1,052,330.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	737,411.37	1,288.00	736,123.37	0.00	0.00
Community Services	965,704.23	9,228.00	956,476.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,550.00	8,550.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,200.00	0.00	14,746.00	5,454.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,153,443.11	958,345.53	1,195,097.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	37,593,360.93	37,593,360.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,283,034.85	1,283,034.85	0.00	0.00	0.00
Trust Funds					
All Costs *	70,674.65	0.00	70,674.65	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	105,561,945.27	**39,930,112.55**	**58,066,054.72**	**7,565,778.00**	**1,987,986.44**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
47080 Pinckney Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,237,508.92	0.00	23,237,508.92	0.00	0.00
Support Serv - Pupil	1,169,982.61	0.00	1,169,982.61	0.00	0.00
Support Serv - Instructional	684,458.18	0.00	684,458.18	0.00	0.00
Support Serv - Board of Ed	38,721.96	0.00	38,721.96	0.00	0.00
Support Serv - Executive Adm	260,994.30	0.00	260,994.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,193,547.87	0.00	2,193,547.87	0.00	0.00
Support Serv - Business	721,834.21	338,298.01	17,751.56	365,784.64	365,784.64
Operations and Maintenance	3,510,472.17	24,650.00	0.00	3,485,822.17	0.00
Pupil Transportation	1,536,223.73	248.75	1,535,974.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	244,205.20	0.00	21,133.50	223,071.70	223,071.70
Support Serv - Technology	539,534.86	0.00	17,751.56	521,783.30	521,783.30
Support Serv - Pupil Accounting	68,161.65	0.00	68,161.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	53,190.45	0.00	53,190.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,024.00	0.00	1,988.97	1,035.03	0.00
Pupil Transportation	39,527.30	0.00	39,527.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,673,303.08	78,673.86	1,594,629.22	0.00	0.00
Community Services	572,990.09	0.00	572,990.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,528,353.38	11,528,353.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,154,709.99	17,154,709.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	65,230,743.95	**29,124,933.99**	**31,508,313.12**	**4,597,496.84**	**1,110,639.64**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
47901 Kensington Woods High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	819,281.00	1,833.00	817,448.00	0.00	0.00
Support Serv - Pupil	130,408.00	0.00	130,408.00	0.00	0.00
Support Serv - Instructional	5,749.00	0.00	5,749.00	0.00	0.00
Support Serv - Board of Ed	15,036.00	0.00	15,036.00	0.00	0.00
Support Serv - Executive Adm	135,568.00	0.00	135,568.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	201,658.00	0.00	201,658.00	0.00	0.00
Support Serv - Business	87,185.00	5,494.00	0.00	81,691.00	81,691.00
Operations and Maintenance	387,356.00	4,432.00	0.00	382,924.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	25,205.00	0.00	0.00	25,205.00	25,205.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,807,446.00	**11,759.00**	**1,305,867.00**	**489,820.00**	**106,896.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
47902 Charyl Stockwell Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,250,457.00	27,533.00	3,222,924.00	0.00	0.00
Support Serv - Pupil	291,306.00	0.00	291,306.00	0.00	0.00
Support Serv - Instructional	60,151.00	0.00	60,151.00	0.00	0.00
Support Serv - Board of Ed	24,683.00	0.00	24,683.00	0.00	0.00
Support Serv - Executive Adm	449,273.00	0.00	449,273.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	538,176.00	0.00	538,176.00	0.00	0.00
Support Serv - Business	327,179.00	70,966.00	0.00	256,213.00	256,213.00
Operations and Maintenance	803,115.00	21,381.00	0.00	781,734.00	0.00
Pupil Transportation	115,566.00	0.00	115,566.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	284,470.00	226,614.00	0.00	57,856.00	57,856.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	161,146.00	0.00	161,146.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	87,332.00	87,332.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,404,783.00	1,404,783.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,011,888.00	4,011,888.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,809,525.00	**5,850,497.00**	**4,863,225.00**	**1,095,803.00**	**314,069.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
48040 Tahquamenon Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,000,836.45	0.00	5,000,836.45	0.00	0.00
Support Serv - Pupil	131,606.93	0.00	131,606.93	0.00	0.00
Support Serv - Instructional	169,897.37	0.00	169,897.37	0.00	0.00
Support Serv - Board of Ed	79,029.34	0.00	79,029.34	0.00	0.00
Support Serv - Executive Adm	162,858.87	0.00	162,858.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	373,827.46	0.00	373,827.46	0.00	0.00
Support Serv - Business	311,910.34	37,159.68	21,254.33	253,496.33	253,496.33
Operations and Maintenance	595,444.58	0.00	0.00	595,444.58	0.00
Pupil Transportation	600,191.09	0.00	600,191.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	127,839.72	0.00	4,657.46	123,182.26	123,182.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	177,992.71	7,806.17	170,186.54	0.00	0.00
Community Services	6,012.22	0.00	6,012.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	366,345.02	201,848.95	164,496.07	0.00	0.00
Community Services	89,536.34	3,850.00	85,686.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	526,375.77	526,375.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	926.66	926.66	0.00	0.00	0.00
Trust Funds					
All Costs *	1,347,070.65	214,352.55	1,132,718.10	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,067,701.52	**992,319.78**	**8,103,258.57**	**972,123.17**	**376,678.59**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
49010 St. Ignace Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,810,659.52	5,190.60	3,805,468.92	0.00	0.00
Support Serv - Pupil	245,881.82	0.00	245,881.82	0.00	0.00
Support Serv - Instructional	205,609.50	902.21	204,707.29	0.00	0.00
Support Serv - Board of Ed	25,541.26	0.00	25,541.26	0.00	0.00
Support Serv - Executive Adm	228,764.44	0.00	228,764.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	362,246.77	0.00	362,246.77	0.00	0.00
Support Serv - Business	126,174.12	14,065.66	79,007.21	33,101.25	33,101.25
Operations and Maintenance	656,301.58	0.00	0.00	656,301.58	0.00
Pupil Transportation	322,617.90	0.00	322,617.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	25,683.82	0.00	25,683.82	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	6,001.71	158.95	5,842.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	456,097.08	112,164.42	343,932.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	766,327.04	766,327.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,237,906.56	**898,808.88**	**5,649,694.85**	**689,402.83**	**33,101.25**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
49020 Bois Blanc Pines School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	75,594.18	0.00	75,594.18	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,886.00	0.00	2,886.00	0.00	0.00
Support Serv - Board of Ed	3,295.60	0.00	3,295.60	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,841.44	0.00	50.27	6,791.17	6,791.17
Operations and Maintenance	5,134.14	329.99	0.00	4,804.15	0.00
Pupil Transportation	866.32	0.00	866.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	94,617.68	**329.99**	**82,692.37**	**11,595.32**	**6,791.17**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
49040 Les Cheneaux Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,564,947.11	0.00	1,564,947.11	0.00	0.00
Support Serv - Pupil	698.26	0.00	698.26	0.00	0.00
Support Serv - Instructional	3,963.74	0.00	3,963.74	0.00	0.00
Support Serv - Board of Ed	98,836.85	0.00	98,836.85	0.00	0.00
Support Serv - Executive Adm	46,142.11	0.00	46,142.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	186,499.63	0.00	186,499.63	0.00	0.00
Support Serv - Business	100,119.06	0.00	0.00	100,119.06	100,119.06
Operations and Maintenance	322,237.61	0.00	0.00	322,237.61	0.00
Pupil Transportation	174,144.59	0.00	174,144.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	89,402.14	31,967.94	0.00	57,434.20	57,434.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	115,116.38	14,731.18	100,385.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,303.85	57,797.02	85,506.83	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	541,316.84	541,316.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	457,110.68	457,110.68	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,843,838.85	**1,102,923.66**	**2,261,124.32**	**479,790.87**	**157,553.26**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
49055 Engadine Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,644,598.52	0.00	1,644,598.52	0.00	0.00
Support Serv - Pupil	34,578.87	0.00	34,578.87	0.00	0.00
Support Serv - Instructional	53,600.41	0.00	53,600.41	0.00	0.00
Support Serv - Board of Ed	20,225.69	0.00	20,225.69	0.00	0.00
Support Serv - Executive Adm	98,191.16	0.00	98,191.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	114,087.08	0.00	114,087.08	0.00	0.00
Support Serv - Business	35,339.61	3,482.50	0.00	31,857.11	31,857.11
Operations and Maintenance	264,642.85	1,074.61	0.00	263,568.24	0.00
Pupil Transportation	165,858.38	0.00	165,858.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	51,303.98	682.57	0.00	50,621.41	50,621.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,212.69	2,415.00	58,797.69	0.00	0.00
Community Services	491.70	0.00	491.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	136,051.12	81,351.02	54,700.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	187,551.55	187,551.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	336,351.81	336,351.81	0.00	0.00	0.00
Trust Funds					
All Costs *	2,500.00	0.00	2,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,206,585.42	**612,909.06**	**2,247,629.60**	**346,046.76**	**82,478.52**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
49070 Moran Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	658,822.38	25,041.00	633,781.38	0.00	0.00
Support Serv - Pupil	15,658.53	0.00	15,658.53	0.00	0.00
Support Serv - Instructional	13,813.74	0.00	13,813.74	0.00	0.00
Support Serv - Board of Ed	20,011.07	0.00	20,011.07	0.00	0.00
Support Serv - Executive Adm	87,262.37	0.00	87,262.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	34,651.36	0.00	0.00	34,651.36	34,651.36
Operations and Maintenance	116,492.10	15,130.36	0.00	101,361.74	0.00
Pupil Transportation	76,558.00	0.00	76,558.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,479.57	0.00	0.00	5,479.57	5,479.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	27,417.69	0.00	27,417.69	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	46,834.44	27,749.00	19,085.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	68,267.96	68,267.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,171,269.21	**136,188.32**	**893,588.22**	**141,492.67**	**40,130.93**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
49110 Mackinac Island Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	991,961.21	875.61	991,085.60	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,888.46	0.00	2,888.46	0.00	0.00
Support Serv - Board of Ed	13,501.08	0.00	13,501.08	0.00	0.00
Support Serv - Executive Adm	229,668.74	0.00	229,668.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	19,837.00	0.00	0.00	19,837.00	19,837.00
Operations and Maintenance	158,559.32	586.00	0.00	157,973.32	0.00
Pupil Transportation	23,105.12	0.00	23,105.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	13,732.60	0.00	0.00	13,732.60	13,732.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	21,246.32	0.00	21,246.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	5,019.34	5,019.34	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	44,155.52	24,454.84	19,700.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	200,372.25	200,372.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,724,046.96	**231,308.04**	**1,301,196.00**	**191,542.92**	**33,569.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
49901 Three Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	637,771.77	94,499.17	543,272.60	0.00	0.00
Support Serv - Pupil	20,801.87	0.00	20,801.87	0.00	0.00
Support Serv - Instructional	158,705.65	94,993.02	63,712.63	0.00	0.00
Support Serv - Board of Ed	13,644.53	0.00	13,644.53	0.00	0.00
Support Serv - Executive Adm	43,098.58	0.00	43,098.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	32,619.19	0.00	32,619.19	0.00	0.00
Support Serv - Business	54,736.94	806.02	0.00	53,930.92	53,930.92
Operations and Maintenance	77,619.05	49.99	0.00	77,569.06	0.00
Pupil Transportation	43,991.50	63.38	43,928.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	550.81	0.00	550.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	46,705.62	24,827.33	21,878.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,130,245.51	**215,238.91**	**783,506.62**	**131,499.98**	**53,930.92**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50000 Macomb ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	457,838.37	0.00	457,838.37	0.00	0.00
Support Serv - Pupil	649,854.95	0.00	649,854.95	0.00	0.00
Support Serv - Instructional	7,500,069.74	6,816.75	7,493,252.99	0.00	0.00
Support Serv - Board of Ed	175,659.42	0.00	175,659.42	0.00	0.00
Support Serv - Executive Adm	559,997.38	0.00	559,997.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,830,995.34	313,174.88	0.00	2,517,820.46	2,517,820.46
Operations and Maintenance	1,995,684.29	0.00	0.00	1,995,684.29	0.00
Pupil Transportation	71,731.49	0.00	71,731.49	0.00	0.00
Support Serv - Planning & Research	112,136.82	0.00	112,136.82	0.00	0.00
Support Serv - Communication	1,006,784.67	0.00	1,006,784.67	0.00	0.00
Support Serv - Staff & Personnel	837,279.05	0.00	4,267.00	833,012.05	833,012.05
Support Serv - Technology	4,038,478.77	81,131.70	0.00	3,957,347.07	3,957,347.07
Support Serv - Pupil Accounting	68,257.08	0.00	68,257.08	0.00	0.00
Support Serv - Central - Other	48,456.75	0.00	48,456.75	0.00	0.00
Support Serv - Other	5,233.19	0.00	5,233.19	0.00	0.00
Community Services	128,921.62	0.00	128,921.62	0.00	0.00
Payments to Government Agencies	2,795,816.92	2,795,816.92	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	37,644,221.98	24,311.02	37,619,910.96	0.00	0.00
Support Serv - Pupil	19,896,172.62	8,735.00	19,887,437.62	0.00	0.00
Support Serv - Instructional	7,220,779.85	0.00	7,220,779.85	0.00	0.00
Support Serv - Board of Ed	41,094.47	0.00	41,094.47	0.00	0.00
Support Serv - Executive Adm	28,490.00	0.00	28,490.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,761,455.79	0.00	2,761,455.79	0.00	0.00
Support Serv - Business	4,964,528.33	4,236,914.23	0.00	727,614.10	727,614.10
Operations and Maintenance	3,855,942.97	0.00	0.00	3,855,942.97	0.00
Pupil Transportation	13,084,030.10	1,594,191.86	11,489,838.24	0.00	0.00
Support Serv - Planning & Research	454,204.83	0.00	454,204.83	0.00	0.00
Support Serv - Communication	15,906.70	0.00	15,906.70	0.00	0.00
Support Serv - Staff & Personnel	11,698.08	0.00	953.88	10,744.20	10,744.20
Support Serv - Technology	274,431.50	0.00	270,197.92	4,233.58	4,233.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	266,928.73	266,928.73	0.00	0.00	0.00
Community Services	221,255.63	0.00	221,255.63	0.00	0.00
Payments to Government Agencies	78,305,846.58	78,305,846.58	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	711,796.12	711,796.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	649,000.00	649,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	4,055,407.54	4,055,407.54	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	197,746,387.67	**93,050,071.33**	**90,793,917.62**	**13,902,398.72**	**8,050,771.46**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50010 Center Line Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,581,684.48	75,189.31	18,506,495.17	0.00	0.00
Support Serv - Pupil	2,169,756.25	0.00	2,169,756.25	0.00	0.00
Support Serv - Instructional	983,555.50	10,114.00	973,441.50	0.00	0.00
Support Serv - Board of Ed	114,801.20	0.00	114,801.20	0.00	0.00
Support Serv - Executive Adm	370,681.31	11,758.22	358,923.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,812,870.23	0.00	1,812,870.23	0.00	0.00
Support Serv - Business	524,577.49	54,008.55	0.00	470,568.94	470,568.94
Operations and Maintenance	3,816,724.03	102,869.87	0.00	3,713,854.16	0.00
Pupil Transportation	1,015,109.54	28,591.50	986,518.04	0.00	0.00
Support Serv - Planning & Research	4,452.56	0.00	4,452.56	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	275,135.52	0.00	2,229.00	272,906.52	272,906.52
Support Serv - Technology	349,154.71	9,979.93	16,252.20	322,922.58	322,922.58
Support Serv - Pupil Accounting	84,574.53	0.00	84,574.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,509.68	0.00	413,509.68	0.00	0.00
Community Services	207,690.37	0.00	207,690.37	0.00	0.00
Payments to Government Agencies	177,063.57	177,063.57	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	2,200.00	0.00	2,200.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,577.09	0.00	0.00	11,577.09	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,440,986.59	727,589.71	713,396.88	0.00	0.00
Community Services	428,848.49	0.00	428,848.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,267,159.26	1,267,159.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	4,283.00	0.00	4,283.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,056,395.40	**2,464,323.92**	**26,800,242.19**	**4,791,829.29**	**1,066,398.04**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50020 East Detroit Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,941,465.05	7,409.65	24,934,055.40	0.00	0.00
Support Serv - Pupil	2,633,597.35	0.00	2,633,597.35	0.00	0.00
Support Serv - Instructional	1,293,000.15	0.00	1,293,000.15	0.00	0.00
Support Serv - Board of Ed	331,838.51	0.00	331,838.51	0.00	0.00
Support Serv - Executive Adm	344,493.11	0.00	344,493.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,071,321.89	0.00	3,071,321.89	0.00	0.00
Support Serv - Business	796,728.62	288,395.19	0.00	508,333.43	508,333.43
Operations and Maintenance	5,489,680.56	0.00	0.00	5,489,680.56	0.00
Pupil Transportation	584,674.82	0.00	584,674.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	401,736.78	0.00	0.00	401,736.78	401,736.78
Support Serv - Technology	111,256.44	0.00	303.75	110,952.69	110,952.69
Support Serv - Pupil Accounting	92,729.82	0.00	92,729.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	468,565.07	21,559.29	447,005.78	0.00	0.00
Community Services	50,461.21	0.00	50,461.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	36,364.41	0.00	36,364.41	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,108.02	0.00	1,063.12	44.90	44.90
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	50,333.76	0.00	50,333.76	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,750,448.04	981,426.69	769,021.35	0.00	0.00
Community Services	104,562.34	4,909.23	99,653.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,363,844.59	4,363,844.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,350,463.07	9,350,463.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	56,268,673.61	**15,018,007.71**	**34,739,917.54**	**6,510,748.36**	**1,021,067.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50030 Roseville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,072,649.27	0.00	33,072,649.27	0.00	0.00
Support Serv - Pupil	3,710,136.81	0.00	3,710,136.81	0.00	0.00
Support Serv - Instructional	1,115,425.48	0.00	1,115,425.48	0.00	0.00
Support Serv - Board of Ed	256,320.05	0.00	256,320.05	0.00	0.00
Support Serv - Executive Adm	406,456.95	0.00	406,456.95	0.00	0.00
Support Serv - Grant Writer	54,423.65	0.00	54,423.65	0.00	0.00
Support Serv - School Adm	3,498,641.00	0.00	3,498,641.00	0.00	0.00
Support Serv - Business	1,363,009.99	174,377.13	0.00	1,188,632.86	1,188,632.86
Operations and Maintenance	5,839,116.80	0.00	111,388.74	5,727,728.06	0.00
Pupil Transportation	1,165,208.86	0.00	1,165,208.86	0.00	0.00
Support Serv - Planning & Research	7,087.26	0.00	7,087.26	0.00	0.00
Support Serv - Communication	100,264.09	0.00	100,264.09	0.00	0.00
Support Serv - Staff & Personnel	593,122.07	0.00	47,966.66	545,155.41	545,155.41
Support Serv - Technology	628,397.87	0.00	0.00	628,397.87	628,397.87
Support Serv - Pupil Accounting	93,605.81	0.00	93,605.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	317,257.42	0.00	317,257.42	0.00	0.00
Community Services	14,814.91	0.00	14,814.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	168,780.13	0.00	168,780.13	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,931.84	0.00	3,061.23	870.61	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,867,509.24	1,074,142.55	793,366.69	0.00	0.00
Community Services	93,595.65	0.00	93,595.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,015,349.04	8,015,349.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,640,368.54	14,640,368.54	0.00	0.00	0.00
Trust Funds					
All Costs *	64,034.68	0.00	64,034.68	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	77,089,507.41	**23,904,237.26**	**45,094,485.34**	**8,090,784.81**	**2,362,186.14**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50040 Anchor Bay School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,669,324.25	12,413.28	36,656,910.97	0.00	0.00
Support Serv - Pupil	1,963,854.82	0.00	1,963,854.82	0.00	0.00
Support Serv - Instructional	2,064,839.23	6,782.92	2,058,056.31	0.00	0.00
Support Serv - Board of Ed	160,929.83	0.00	160,929.83	0.00	0.00
Support Serv - Executive Adm	411,686.54	0.00	411,686.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,096,698.65	0.00	4,096,698.65	0.00	0.00
Support Serv - Business	1,032,163.61	192,143.83	0.00	840,019.78	840,019.78
Operations and Maintenance	6,046,204.90	0.00	79,547.57	5,966,657.33	0.00
Pupil Transportation	2,547,645.21	0.00	2,547,645.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	250,303.02	0.00	0.00	250,303.02	250,303.02
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	78,652.85	0.00	78,652.85	0.00	0.00
Support Serv - Other	618,593.12	0.00	618,593.12	0.00	0.00
Community Services	572,092.07	0.00	572,092.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,950,623.13	982,193.75	968,429.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17,076,721.05	17,076,721.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,068,675.62	2,068,675.62	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	77,609,007.90	**20,338,930.45**	**50,213,097.32**	**7,056,980.13**	**1,090,322.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50050 Armada Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,803,952.26	115,250.55	9,688,701.71	0.00	0.00
Support Serv - Pupil	854,665.13	0.00	854,665.13	0.00	0.00
Support Serv - Instructional	744,074.88	3,262.41	740,812.47	0.00	0.00
Support Serv - Board of Ed	71,611.95	0.00	71,611.95	0.00	0.00
Support Serv - Executive Adm	218,363.33	1,005.00	217,358.33	0.00	0.00
Support Serv - Grant Writer	111,202.08	0.00	111,202.08	0.00	0.00
Support Serv - School Adm	1,142,021.47	0.00	1,142,021.47	0.00	0.00
Support Serv - Business	665,286.72	37,064.62	7,074.57	621,147.53	621,147.53
Operations and Maintenance	1,515,814.01	4,455.09	0.00	1,511,358.92	0.00
Pupil Transportation	856,279.11	40,146.18	816,132.93	0.00	0.00
Support Serv - Planning & Research	6,333.09	0.00	6,333.09	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	19,515.94	0.00	19,515.94	0.00	0.00
Support Serv - Technology	10,967.97	0.00	10,967.97	0.00	0.00
Support Serv - Pupil Accounting	75,733.62	0.00	75,733.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	323,642.57	0.00	323,642.57	0.00	0.00
Community Services	239,434.30	5,177.09	234,257.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	9,619.19	0.00	9,619.19	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	370,137.76	149,792.20	220,345.56	0.00	0.00
Community Services	63,616.17	4,701.50	58,914.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,333,689.34	3,333,689.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	133,039.99	133,039.99	0.00	0.00	0.00
Trust Funds					
All Costs *	6,358.00	0.00	6,358.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,575,358.88	**3,827,583.97**	**14,615,268.46**	**2,132,506.45**	**621,147.53**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50070 Clintondale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,253,131.95	0.00	21,253,131.95	0.00	0.00
Support Serv - Pupil	2,176,476.43	0.00	2,176,476.43	0.00	0.00
Support Serv - Instructional	696,792.04	0.00	696,792.04	0.00	0.00
Support Serv - Board of Ed	176,017.37	85,166.00	90,851.37	0.00	0.00
Support Serv - Executive Adm	492,738.91	0.00	492,738.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,711,944.64	0.00	1,711,944.64	0.00	0.00
Support Serv - Business	740,077.87	232,151.36	2,760.30	505,166.21	505,166.21
Operations and Maintenance	3,464,150.88	3,149.00	273,123.99	3,187,877.89	0.00
Pupil Transportation	599,584.84	0.00	599,584.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,960.12	0.00	7,960.12	0.00	0.00
Support Serv - Staff & Personnel	47,271.49	0.00	18,105.11	29,166.38	29,166.38
Support Serv - Technology	393,376.49	0.00	65,728.43	327,648.06	327,648.06
Support Serv - Pupil Accounting	16,585.72	0.00	16,585.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,042.09	0.00	314,042.09	0.00	0.00
Community Services	47,538.43	0.00	47,538.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,015.82	0.00	2,015.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,095,510.17	559,124.66	536,385.51	0.00	0.00
Community Services	184,609.68	0.00	184,609.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,906,423.57	7,906,423.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	57,713.02	57,713.02	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,383,961.53	**8,843,727.61**	**28,490,375.38**	**4,049,858.54**	**861,980.65**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50080 Chippewa Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	85,434,401.83	0.00	85,434,401.83	0.00	0.00
Support Serv - Pupil	12,031,804.56	0.00	12,031,804.56	0.00	0.00
Support Serv - Instructional	4,039,212.14	32,640.73	4,006,571.41	0.00	0.00
Support Serv - Board of Ed	193,014.44	0.00	193,014.44	0.00	0.00
Support Serv - Executive Adm	498,770.94	0.00	498,770.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,179,736.78	0.00	8,179,736.78	0.00	0.00
Support Serv - Business	1,934,373.04	330,537.64	1,423.38	1,602,412.02	1,602,412.02
Operations and Maintenance	9,890,449.94	74,990.37	4,987.34	9,810,472.23	0.00
Pupil Transportation	4,231,715.03	0.00	4,231,715.03	0.00	0.00
Support Serv - Planning & Research	18,329.56	0.00	18,329.56	0.00	0.00
Support Serv - Communication	469,637.65	952.30	468,685.35	0.00	0.00
Support Serv - Staff & Personnel	771,333.34	0.00	19,867.82	751,465.52	751,465.52
Support Serv - Technology	1,006,881.45	0.00	0.00	1,006,881.45	1,006,881.45
Support Serv - Pupil Accounting	186,028.69	0.00	186,028.69	0.00	0.00
Support Serv - Central - Other	1,360.00	0.00	1,360.00	0.00	0.00
Support Serv - Other	1,969,402.01	19,201.66	1,950,200.35	0.00	0.00
Community Services	939,755.65	13,386.00	926,369.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	305,345.10	166,366.53	138,978.57	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	6,332.44	0.00	6,332.44	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	180,250.77	0.00	180,250.77	0.00	0.00
Support Serv - Business	498,011.39	0.00	0.00	498,011.39	498,011.39
Operations and Maintenance	211,200.00	0.00	0.00	211,200.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,144,593.56	1,635,243.20	2,509,350.36	0.00	0.00
Community Services	1,090,766.96	0.00	1,090,766.96	0.00	0.00
Payments to Government Agencies	1,667,990.67	1,667,990.67	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	48,755,348.39	48,755,348.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,323,484.36	16,323,484.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	204,979,530.69	**69,020,141.85**	**122,078,946.23**	**13,880,442.61**	**3,858,770.38**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50090 Fitzgerald Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,721,370.57	0.00	19,721,370.57	0.00	0.00
Support Serv - Pupil	2,471,609.03	0.00	2,471,609.03	0.00	0.00
Support Serv - Instructional	1,375,862.28	237.00	1,375,625.28	0.00	0.00
Support Serv - Board of Ed	237,517.52	0.00	237,517.52	0.00	0.00
Support Serv - Executive Adm	306,975.43	0.00	306,975.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,977,072.41	0.00	1,977,072.41	0.00	0.00
Support Serv - Business	556,307.91	120,348.74	0.00	435,959.17	435,959.17
Operations and Maintenance	3,881,111.29	0.00	0.00	3,881,111.29	0.00
Pupil Transportation	855,450.24	87,090.00	768,360.24	0.00	0.00
Support Serv - Planning & Research	9,081.16	0.00	9,081.16	0.00	0.00
Support Serv - Communication	76,724.14	0.00	76,724.14	0.00	0.00
Support Serv - Staff & Personnel	362,560.39	0.00	61,724.90	300,835.49	300,835.49
Support Serv - Technology	578,768.15	0.00	0.00	578,768.15	578,768.15
Support Serv - Pupil Accounting	71,668.55	0.00	71,668.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	518,215.76	0.00	518,215.76	0.00	0.00
Community Services	358,870.23	0.00	358,870.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	222,631.95	0.00	206,877.34	15,754.61	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,311,875.72	779,271.47	532,604.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,110,312.82	3,110,312.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	406,982.49	406,982.49	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,410,968.04	**4,504,242.52**	**28,694,296.81**	**5,212,428.71**	**1,315,562.81**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50100 Fraser Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,325,518.29	2,697.00	29,322,821.29	0.00	0.00
Support Serv - Pupil	4,028,020.26	0.00	4,028,020.26	0.00	0.00
Support Serv - Instructional	1,744,573.82	0.00	1,744,573.82	0.00	0.00
Support Serv - Board of Ed	259,777.28	0.00	259,777.28	0.00	0.00
Support Serv - Executive Adm	655,622.91	0.00	655,622.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,751,172.34	0.00	2,751,172.34	0.00	0.00
Support Serv - Business	780,386.33	159,868.32	0.00	620,518.01	620,518.01
Operations and Maintenance	4,238,560.98	0.00	0.00	4,238,560.98	0.00
Pupil Transportation	1,203,332.89	0.00	1,203,332.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,072.17	0.00	6,072.17	0.00	0.00
Support Serv - Staff & Personnel	273,627.11	0.00	3,488.32	270,138.79	270,138.79
Support Serv - Technology	426,300.58	0.00	0.00	426,300.58	426,300.58
Support Serv - Pupil Accounting	139,285.75	0.00	139,285.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	626,164.41	7,020.00	619,144.41	0.00	0.00
Community Services	510,381.97	3,000.00	507,381.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,860,596.33	981,842.55	878,753.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,305,648.56	7,305,648.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	846,020.59	846,020.59	0.00	0.00	0.00
Trust Funds					
All Costs *	1,600.00	0.00	1,600.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	56,982,662.57	**9,306,097.02**	**42,121,047.19**	**5,555,518.36**	**1,316,957.38**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50120 Lake Shore Public Schools (Macomb)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,696,081.25	22,061.02	23,674,020.23	0.00	0.00
Support Serv - Pupil	2,499,912.48	0.00	2,499,912.48	0.00	0.00
Support Serv - Instructional	1,262,281.54	0.00	1,262,281.54	0.00	0.00
Support Serv - Board of Ed	91,032.75	0.00	91,032.75	0.00	0.00
Support Serv - Executive Adm	714,980.73	4,480.78	710,499.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,214,954.98	0.00	2,214,954.98	0.00	0.00
Support Serv - Business	483,714.28	35,280.72	0.00	448,433.56	448,433.56
Operations and Maintenance	4,093,358.50	32,844.00	0.00	4,060,514.50	0.00
Pupil Transportation	766,799.17	0.00	766,799.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	89,649.08	0.00	89,649.08	0.00	0.00
Support Serv - Staff & Personnel	323,230.82	0.00	0.00	323,230.82	323,230.82
Support Serv - Technology	398,804.14	0.00	0.00	398,804.14	398,804.14
Support Serv - Pupil Accounting	98,276.92	0.00	98,276.92	0.00	0.00
Support Serv - Central - Other	184,442.77	0.00	184,442.77	0.00	0.00
Support Serv - Other	373,491.83	9,820.14	363,671.69	0.00	0.00
Community Services	954,036.46	0.00	954,036.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	21,417.45	21,417.45	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,164,728.06	72,106.83	1,092,621.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,126,773.43	3,126,773.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,734,140.47	2,734,140.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	3,901,953.47	3,901,953.47	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,194,060.58	**9,960,878.31**	**34,002,199.25**	**5,230,983.02**	**1,170,468.52**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50130 Lakeview Public Schools (Macomb)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,069,540.02	145,365.32	20,924,174.70	0.00	0.00
Support Serv - Pupil	2,648,126.46	0.00	2,648,126.46	0.00	0.00
Support Serv - Instructional	1,139,639.42	6,000.00	1,133,639.42	0.00	0.00
Support Serv - Board of Ed	233,475.34	25,000.00	208,475.34	0.00	0.00
Support Serv - Executive Adm	355,963.83	94.88	355,868.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,059,308.39	0.00	2,059,308.39	0.00	0.00
Support Serv - Business	481,754.52	100,935.18	57,414.64	323,404.70	323,404.70
Operations and Maintenance	2,749,018.19	0.00	0.00	2,749,018.19	0.00
Pupil Transportation	325,198.25	0.00	325,198.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	209,101.53	958.07	19,069.70	189,073.76	189,073.76
Support Serv - Technology	234,083.30	0.00	0.00	234,083.30	234,083.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	650,642.95	0.00	650,642.95	0.00	0.00
Community Services	425,151.88	0.00	425,151.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	21,466.46	0.00	0.00	21,466.46	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	858,193.84	443,238.38	414,955.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	30,000.00	30,000.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,876,910.68	3,876,910.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,347,997.74	3,347,997.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	3,861,822.77	3,861,822.77	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,577,395.57	**11,838,323.02**	**29,222,026.14**	**3,517,046.41**	**746,561.76**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50140 L'Anse Creuse Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	69,471,379.73	41,638.97	69,429,740.76	0.00	0.00
Support Serv - Pupil	8,234,308.09	0.00	8,234,308.09	0.00	0.00
Support Serv - Instructional	4,198,113.95	0.00	4,198,113.95	0.00	0.00
Support Serv - Board of Ed	243,645.22	0.00	243,645.22	0.00	0.00
Support Serv - Executive Adm	440,057.09	0.00	440,057.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,845,962.34	0.00	6,845,962.34	0.00	0.00
Support Serv - Business	1,660,991.40	42,375.23	324.34	1,618,291.83	1,618,291.83
Operations and Maintenance	9,533,138.80	16,021.50	8,740.06	9,508,377.24	0.00
Pupil Transportation	4,331,052.00	0.00	4,331,052.00	0.00	0.00
Support Serv - Planning & Research	10,465.91	0.00	10,465.91	0.00	0.00
Support Serv - Communication	188,967.18	0.00	188,967.18	0.00	0.00
Support Serv - Staff & Personnel	1,003,616.62	0.00	0.00	1,003,616.62	1,003,616.62
Support Serv - Technology	1,560,613.94	0.00	0.00	1,560,613.94	1,560,613.94
Support Serv - Pupil Accounting	152,101.04	0.00	152,101.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,194,499.20	0.00	1,194,499.20	0.00	0.00
Community Services	2,096,485.76	298,308.07	1,798,177.69	0.00	0.00
Payments to Government Agencies	73,800.00	73,800.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,967.54	0.00	9,967.54	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	31,274.63	0.00	0.00	31,274.63	31,274.63
Operations and Maintenance	118,293.69	0.00	0.00	118,293.69	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	65,004.20	0.00	0.00	65,004.20	65,004.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,532,828.37	1,659,240.05	1,873,588.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	30,205,683.37	30,205,683.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,067,347.98	24,067,347.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	169,269,598.05	**56,404,415.17**	**98,959,710.73**	**13,905,472.15**	**4,278,801.22**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50160 Mount Clemens Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,966,511.39	4,092.50	13,962,418.89	0.00	0.00
Support Serv - Pupil	2,119,331.94	0.00	2,119,331.94	0.00	0.00
Support Serv - Instructional	1,097,281.19	92.66	1,097,188.53	0.00	0.00
Support Serv - Board of Ed	104,958.53	0.00	104,958.53	0.00	0.00
Support Serv - Executive Adm	340,057.36	0.00	340,057.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,040,948.39	0.00	1,040,948.39	0.00	0.00
Support Serv - Business	498,158.62	130,458.87	0.00	367,699.75	367,699.75
Operations and Maintenance	2,225,396.32	0.00	0.00	2,225,396.32	0.00
Pupil Transportation	754,524.42	0.00	754,524.42	0.00	0.00
Support Serv - Planning & Research	7,109.06	0.00	7,109.06	0.00	0.00
Support Serv - Communication	502.00	0.00	502.00	0.00	0.00
Support Serv - Staff & Personnel	155,516.90	92.68	0.00	155,424.22	155,424.22
Support Serv - Technology	171,212.63	2,936.00	0.00	168,276.63	168,276.63
Support Serv - Pupil Accounting	97,858.91	0.00	97,858.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,991.18	14,857.84	176,133.34	0.00	0.00
Community Services	169,820.67	2,504.17	167,316.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,091,824.87	519,953.75	571,871.12	0.00	0.00
Community Services	53,348.01	0.00	53,348.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,131,660.54	6,131,660.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,108,949.61	2,108,949.61	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,325,962.54	**8,915,598.62**	**20,493,567.00**	**2,916,796.92**	**691,400.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50170 New Haven Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,374,500.82	7,187.71	7,367,313.11	0.00	0.00
Support Serv - Pupil	1,008,645.53	0.00	1,008,645.53	0.00	0.00
Support Serv - Instructional	331,866.90	0.00	331,866.90	0.00	0.00
Support Serv - Board of Ed	109,213.58	0.00	109,213.58	0.00	0.00
Support Serv - Executive Adm	191,807.79	443.89	191,363.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	660,836.69	0.00	660,836.69	0.00	0.00
Support Serv - Business	542,801.94	267,832.31	8,388.38	266,581.25	266,581.25
Operations and Maintenance	1,280,892.26	0.00	0.00	1,280,892.26	0.00
Pupil Transportation	718,860.24	6,500.00	712,360.24	0.00	0.00
Support Serv - Planning & Research	692.75	0.00	692.75	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,350.46	0.00	3,075.46	1,275.00	1,275.00
Support Serv - Technology	166,398.28	0.00	113,304.38	53,093.90	53,093.90
Support Serv - Pupil Accounting	25,722.25	0.00	25,722.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,186.51	4,120.00	176,066.51	0.00	0.00
Community Services	1,099.20	0.00	1,099.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	575.25	0.00	575.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	531,036.83	46,641.92	484,394.91	0.00	0.00
Community Services	88,742.39	0.00	88,742.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,296,332.10	6,296,332.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,672,274.69	6,672,274.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,186,836.46	**13,301,332.62**	**11,283,661.43**	**1,601,842.41**	**320,950.15**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50180 Richmond Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,592,082.54	20,457.00	8,571,625.54	0.00	0.00
Support Serv - Pupil	1,064,146.06	0.00	1,064,146.06	0.00	0.00
Support Serv - Instructional	358,956.05	10,627.19	348,328.86	0.00	0.00
Support Serv - Board of Ed	29,631.76	0.00	29,631.76	0.00	0.00
Support Serv - Executive Adm	233,471.51	0.00	233,471.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,002,655.81	0.00	1,002,655.81	0.00	0.00
Support Serv - Business	527,820.54	51,509.90	0.00	476,310.64	476,310.64
Operations and Maintenance	1,052,775.24	4,840.00	0.00	1,047,935.24	0.00
Pupil Transportation	583,364.47	0.00	583,364.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,596.43	0.00	12,586.43	10.00	10.00
Support Serv - Technology	18,138.94	137.26	0.00	18,001.68	18,001.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	429,736.87	0.00	429,736.87	0.00	0.00
Community Services	62,111.41	0.00	62,111.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,978.12	0.00	1,978.12	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	420,851.08	212,586.83	208,264.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,912,241.41	1,912,241.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	285,274.95	285,274.95	0.00	0.00	0.00
Trust Funds					
All Costs *	2,005.00	0.00	2,005.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,589,838.19	**2,497,674.54**	**12,549,906.09**	**1,542,257.56**	**494,322.32**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50190 Romeo Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,171,979.51	23,561.97	30,148,417.54	0.00	0.00
Support Serv - Pupil	3,115,377.98	2,035.00	3,113,342.98	0.00	0.00
Support Serv - Instructional	2,178,490.35	335,917.68	1,842,572.67	0.00	0.00
Support Serv - Board of Ed	210,725.79	0.00	210,725.79	0.00	0.00
Support Serv - Executive Adm	322,564.40	0.00	322,564.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,629,843.85	0.00	2,629,843.85	0.00	0.00
Support Serv - Business	820,881.94	9,690.53	0.00	811,191.41	811,191.41
Operations and Maintenance	4,911,115.78	0.00	0.00	4,911,115.78	0.00
Pupil Transportation	2,453,997.57	1,745.93	2,452,251.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	129,307.57	0.00	0.00	129,307.57	129,307.57
Support Serv - Technology	268,870.74	0.00	0.00	268,870.74	268,870.74
Support Serv - Pupil Accounting	71,976.36	0.00	71,976.36	0.00	0.00
Support Serv - Central - Other	4,231.97	0.00	4,231.97	0.00	0.00
Support Serv - Other	620,716.57	0.00	620,716.57	0.00	0.00
Community Services	2,890.33	0.00	2,890.33	0.00	0.00
Payments to Government Agencies	36,040.00	36,040.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,203,476.20	544,997.36	658,478.84	0.00	0.00
Community Services	687,196.90	7,808.59	679,388.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,728,053.34	6,728,053.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,310,623.60	4,310,623.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,878,360.75	**12,000,474.00**	**42,757,401.25**	**6,120,485.50**	**1,209,369.72**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50200 South Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,765,423.91	0.00	12,765,423.91	0.00	0.00
Support Serv - Pupil	2,963,961.85	0.00	2,963,961.85	0.00	0.00
Support Serv - Instructional	1,578,349.60	0.00	1,578,349.60	0.00	0.00
Support Serv - Board of Ed	134,032.05	0.00	134,032.05	0.00	0.00
Support Serv - Executive Adm	438,996.97	0.00	438,996.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,192,582.42	0.00	1,192,582.42	0.00	0.00
Support Serv - Business	496,794.98	156,160.24	0.00	340,634.74	340,634.74
Operations and Maintenance	2,241,162.86	7,578.00	0.00	2,233,584.86	0.00
Pupil Transportation	448,657.22	0.00	448,657.22	0.00	0.00
Support Serv - Planning & Research	2,628.55	0.00	2,628.55	0.00	0.00
Support Serv - Communication	72,754.22	0.00	72,754.22	0.00	0.00
Support Serv - Staff & Personnel	1,210.95	0.00	0.00	1,210.95	1,210.95
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	387,573.85	12,354.00	375,219.85	0.00	0.00
Community Services	898,499.38	0.00	898,499.38	0.00	0.00
Payments to Government Agencies	11,570.00	11,570.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	723,252.33	364,589.59	358,662.74	0.00	0.00
Community Services	156,754.21	0.00	156,754.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,003,724.42	3,003,724.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,216,535.59	3,216,535.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,734,465.36	**6,772,511.84**	**21,386,522.97**	**2,575,430.55**	**341,845.69**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50210 Utica Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	174,100,755.99	314,490.67	173,786,265.32	0.00	0.00
Support Serv - Pupil	14,870,111.80	0.00	14,870,111.80	0.00	0.00
Support Serv - Instructional	7,681,871.12	17,815.56	7,664,055.56	0.00	0.00
Support Serv - Board of Ed	189,123.92	650.00	188,473.92	0.00	0.00
Support Serv - Executive Adm	706,002.58	0.00	706,002.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	13,829,781.85	0.00	13,829,781.85	0.00	0.00
Support Serv - Business	1,968,588.19	1,286.05	0.00	1,967,302.14	1,967,302.14
Operations and Maintenance	19,765,052.32	21,052.20	0.00	19,744,000.12	0.00
Pupil Transportation	14,111,289.42	0.00	14,111,289.42	0.00	0.00
Support Serv - Planning & Research	7,405.69	0.00	7,405.69	0.00	0.00
Support Serv - Communication	429,355.73	0.00	429,355.73	0.00	0.00
Support Serv - Staff & Personnel	1,160,125.37	0.00	598.89	1,159,526.48	1,159,526.48
Support Serv - Technology	726,047.43	1,544.00	84,542.22	639,961.21	639,961.21
Support Serv - Pupil Accounting	637,454.85	0.00	637,454.85	0.00	0.00
Support Serv - Central - Other	102,418.51	12,264.50	90,154.01	0.00	0.00
Support Serv - Other	2,842,084.41	56,549.60	2,785,534.81	0.00	0.00
Community Services	81,173.86	0.00	81,173.86	0.00	0.00
Payments to Government Agencies	661,571.01	661,571.01	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	183,742.57	0.00	183,742.57	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,333,799.40	3,347,217.73	2,986,581.67	0.00	0.00
Community Services	4,712,574.29	0.00	4,712,574.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	43,966,525.59	43,966,525.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,807,431.48	12,807,431.48	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	2,680,844.71	2,680,844.71	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	324,555,132.09	**63,889,243.10**	**237,155,099.04**	**23,510,789.95**	**3,766,789.83**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50220 Van Dyke Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,605,575.19	5,131.80	20,600,443.39	0.00	0.00
Support Serv - Pupil	4,378,219.71	0.00	4,378,219.71	0.00	0.00
Support Serv - Instructional	1,879,928.47	0.00	1,879,928.47	0.00	0.00
Support Serv - Board of Ed	108,039.86	0.00	108,039.86	0.00	0.00
Support Serv - Executive Adm	409,577.28	0.00	409,577.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,055,415.34	738.42	2,054,676.92	0.00	0.00
Support Serv - Business	630,250.92	181,085.77	32,938.00	416,227.15	416,227.15
Operations and Maintenance	3,644,173.80	0.00	25,508.37	3,618,665.43	0.00
Pupil Transportation	1,102,945.97	0.00	1,102,945.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,889.61	0.00	12,889.61	0.00	0.00
Support Serv - Staff & Personnel	341,758.87	0.00	16,709.35	325,049.52	325,049.52
Support Serv - Technology	552,756.07	67,620.00	0.00	485,136.07	485,136.07
Support Serv - Pupil Accounting	84,322.94	0.00	84,322.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	410,148.01	2,759.10	407,388.91	0.00	0.00
Community Services	139,981.01	0.00	139,981.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,652,638.62	808,833.44	843,805.18	0.00	0.00
Community Services	133,368.01	0.00	133,368.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,430,221.02	5,430,221.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,764,596.92	17,764,596.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	61,336,807.62	**24,260,986.47**	**32,230,742.98**	**4,845,078.17**	**1,226,412.74**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50230 Warren Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	98,345,475.47	185,237.45	98,160,238.02	0.00	0.00
Support Serv - Pupil	15,315,482.34	5,189.00	15,310,293.34	0.00	0.00
Support Serv - Instructional	6,075,429.60	0.00	6,075,429.60	0.00	0.00
Support Serv - Board of Ed	358,228.63	0.00	358,228.63	0.00	0.00
Support Serv - Executive Adm	594,007.84	0.00	594,007.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,312,335.68	0.00	10,312,335.68	0.00	0.00
Support Serv - Business	2,241,869.51	66,855.76	0.00	2,175,013.75	2,175,013.75
Operations and Maintenance	16,508,090.76	47,792.94	0.00	16,460,297.82	0.00
Pupil Transportation	4,591,128.84	0.00	4,591,128.84	0.00	0.00
Support Serv - Planning & Research	822.29	0.00	822.29	0.00	0.00
Support Serv - Communication	147,847.76	0.00	147,847.76	0.00	0.00
Support Serv - Staff & Personnel	1,260,710.32	0.00	61,645.98	1,199,064.34	1,199,064.34
Support Serv - Technology	1,606,080.86	28,960.21	0.00	1,577,120.65	1,577,120.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,083,083.53	0.00	1,083,083.53	0.00	0.00
Support Serv - Other	2,312,583.40	0.00	2,312,583.40	0.00	0.00
Community Services	205,867.17	0.00	205,867.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,704.99	14,704.99	0.00	0.00	0.00
Special Revenue Funds					
Instructional	432,512.30	0.00	432,512.30	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	166,268.38	0.00	166,268.38	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	21,893.70	0.00	14,404.78	7,488.92	7,488.92
Operations and Maintenance	55,352.73	0.00	43,157.14	12,195.59	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,200.00	0.00	0.00	2,200.00	2,200.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,198,362.01	2,760,754.88	3,437,607.13	0.00	0.00
Community Services	419,496.84	8,560.00	410,936.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,213,398.14	13,213,398.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,098,046.16	20,098,046.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	16,818,866.53	16,818,866.53	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	218,400,145.78	**53,248,366.06**	**143,718,398.65**	**21,433,381.07**	**4,960,887.66**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50240 Warren Woods Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,330,900.72	80,055.66	18,250,845.06	0.00	0.00
Support Serv - Pupil	2,582,498.93	0.00	2,582,498.93	0.00	0.00
Support Serv - Instructional	1,609,939.08	0.00	1,609,939.08	0.00	0.00
Support Serv - Board of Ed	150,309.79	0.00	150,309.79	0.00	0.00
Support Serv - Executive Adm	308,081.24	5,490.00	302,591.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,870,720.04	0.00	1,870,720.04	0.00	0.00
Support Serv - Business	673,691.53	82,047.54	0.00	591,643.99	591,643.99
Operations and Maintenance	3,578,483.75	21,880.29	108.00	3,556,495.46	0.00
Pupil Transportation	784,708.03	80,826.00	703,882.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,165.92	0.00	13,165.92	0.00	0.00
Support Serv - Staff & Personnel	313,130.92	0.00	21,438.21	291,692.71	291,692.71
Support Serv - Technology	298,223.91	0.00	0.00	298,223.91	298,223.91
Support Serv - Pupil Accounting	81,896.61	0.00	81,896.61	0.00	0.00
Support Serv - Central - Other	5,672.90	0.00	5,672.90	0.00	0.00
Support Serv - Other	578,340.22	0.00	578,340.22	0.00	0.00
Community Services	209,796.79	0.00	209,796.79	0.00	0.00
Payments to Government Agencies	266,301.65	266,301.65	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,426,003.07	5,935.96	2,420,067.11	0.00	0.00
Support Serv - Pupil	1,477,716.81	0.00	1,477,716.81	0.00	0.00
Support Serv - Instructional	208,385.73	0.00	208,385.73	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	271.69	0.00	0.00	271.69	0.00
Pupil Transportation	6,938.35	0.00	6,938.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,221,600.45	636,231.60	585,368.85	0.00	0.00
Community Services	610,534.10	13,035.80	597,498.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,233,200.00	4,233,200.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,216,077.86	1,216,077.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,056,590.09	**6,641,082.36**	**31,677,179.97**	**4,738,327.76**	**1,181,560.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50901 Macomb Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	730,852.02	0.00	730,852.02	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,965.18	0.00	3,965.18	0.00	0.00
Support Serv - Board of Ed	107,238.56	0.00	107,238.56	0.00	0.00
Support Serv - Executive Adm	256,435.53	0.00	256,435.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	74,247.41	0.00	0.00	74,247.41	0.00
Pupil Transportation	61,502.46	0.00	61,502.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,157.39	0.00	0.00	2,157.39	2,157.39
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,294.12	0.00	4,294.12	0.00	0.00
Payments to Government Agencies	6,000.00	6,000.00	0.00	0.00	0.00
Facilities Acquisition	15,254.15	15,254.15	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	141,775.00	141,775.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,455.58	11,455.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,415,177.40	**174,484.73**	**1,164,287.87**	**76,404.80**	**2,157.39**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50902 Conner Creek Academy East
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,069,265.39	137,204.20	3,932,061.19	0.00	0.00
Support Serv - Pupil	309,407.67	0.00	309,407.67	0.00	0.00
Support Serv - Instructional	18,164.52	0.00	18,164.52	0.00	0.00
Support Serv - Board of Ed	84,298.19	0.00	84,298.19	0.00	0.00
Support Serv - Executive Adm	391,009.71	0.00	391,009.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,196,299.65	15,502.45	1,180,797.20	0.00	0.00
Support Serv - Business	118,873.02	27,314.74	0.00	91,558.28	91,558.28
Operations and Maintenance	827,910.05	23,470.63	35,695.02	768,744.40	0.00
Pupil Transportation	758,892.63	0.00	758,892.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	182,505.51	0.00	182,505.51	0.00	0.00
Community Services	10,201.77	0.00	10,201.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,450.00	3,450.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	658,755.34	510,309.35	148,445.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,122,600.00	1,122,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,751,633.45	**1,839,851.37**	**7,051,479.40**	**860,302.68**	**91,558.28**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50903 Huron Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,019,996.00	3,923.00	2,016,073.00	0.00	0.00
Support Serv - Pupil	115,201.00	0.00	115,201.00	0.00	0.00
Support Serv - Instructional	8,287.00	0.00	8,287.00	0.00	0.00
Support Serv - Board of Ed	37,974.00	0.00	37,974.00	0.00	0.00
Support Serv - Executive Adm	219,598.00	0.00	219,598.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	416,634.00	1,797.00	414,837.00	0.00	0.00
Support Serv - Business	225,630.00	0.00	0.00	225,630.00	225,630.00
Operations and Maintenance	490,488.00	15,694.00	0.00	474,794.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	74,637.00	15,304.00	0.00	59,333.00	59,333.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	106,996.00	0.00	106,996.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	185,046.00	97,254.00	87,792.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	325,681.00	325,681.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,226,168.00	**459,653.00**	**3,006,758.00**	**759,757.00**	**284,963.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50904 Global Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,103,873.33	93,077.48	1,010,795.85	0.00	0.00
Support Serv - Pupil	199,390.35	0.00	199,390.35	0.00	0.00
Support Serv - Instructional	176,804.09	85,294.95	91,509.14	0.00	0.00
Support Serv - Board of Ed	77,701.02	0.00	77,701.02	0.00	0.00
Support Serv - Executive Adm	304,988.49	0.00	304,988.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,966.59	0.00	171,966.59	0.00	0.00
Support Serv - Business	42,759.13	1,160.38	0.00	41,598.75	41,598.75
Operations and Maintenance	475,734.28	0.00	121.84	475,612.44	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	56,010.39	0.00	56,010.39	0.00	0.00
Support Serv - Staff & Personnel	2,749.29	0.00	2,749.29	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	587.25	0.00	587.25	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	64,648.56	0.00	64,648.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	81,119.90	80,219.90	900.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,758,332.67	**259,752.71**	**1,981,368.77**	**517,211.19**	**41,598.75**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50905 Arts Academy in the Woods
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,268,446.92	0.00	1,268,446.92	0.00	0.00
Support Serv - Pupil	79,158.82	0.00	79,158.82	0.00	0.00
Support Serv - Instructional	168,896.86	0.00	168,896.86	0.00	0.00
Support Serv - Board of Ed	18,658.73	0.00	18,658.73	0.00	0.00
Support Serv - Executive Adm	206,890.61	0.00	206,890.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	224,503.74	0.00	224,503.74	0.00	0.00
Support Serv - Business	9,015.34	4,291.34	0.00	4,724.00	4,724.00
Operations and Maintenance	223,798.50	0.00	260.00	223,538.50	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,148.92	0.00	1,455.48	3,693.44	3,693.44
Support Serv - Pupil Accounting	4,382.14	0.00	4,382.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	751.29	751.29	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	116,849.81	116,849.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,326,501.68	**121,892.44**	**1,972,653.30**	**231,955.94**	**8,417.44**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50906 Merritt Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,797,398.51	15,611.33	1,781,787.18	0.00	0.00
Support Serv - Pupil	110,799.83	0.00	110,799.83	0.00	0.00
Support Serv - Instructional	16,742.64	0.00	16,742.64	0.00	0.00
Support Serv - Board of Ed	31,194.79	0.00	31,194.79	0.00	0.00
Support Serv - Executive Adm	421,055.02	0.00	421,055.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	256,588.98	0.00	256,588.98	0.00	0.00
Support Serv - Business	34,152.26	622.26	0.00	33,530.00	33,530.00
Operations and Maintenance	345,762.60	9,121.00	0.00	336,641.60	0.00
Pupil Transportation	50,000.00	0.00	50,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	66,527.22	0.00	66,527.22	0.00	0.00
Support Serv - Other	50,348.69	0.00	50,348.69	0.00	0.00
Community Services	8,375.42	0.00	8,375.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	86,820.36	73,606.31	13,214.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	691,137.50	691,137.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,966,903.82	**790,098.40**	**2,806,633.82**	**370,171.60**	**33,530.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50908 Mt. Clemens Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,106,105.00	0.00	1,106,105.00	0.00	0.00
Support Serv - Pupil	38,526.00	0.00	38,526.00	0.00	0.00
Support Serv - Instructional	6,903.00	0.00	6,903.00	0.00	0.00
Support Serv - Board of Ed	22,819.00	0.00	22,819.00	0.00	0.00
Support Serv - Executive Adm	217,548.00	0.00	217,548.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	306,201.00	1,800.00	304,401.00	0.00	0.00
Support Serv - Business	39,634.00	11,389.00	0.00	28,245.00	28,245.00
Operations and Maintenance	671,043.00	4,038.00	0.00	667,005.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	4,000.00	0.00	4,000.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	196,542.00	0.00	196,542.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	27,435.00	0.00	27,435.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,636,756.00	**17,227.00**	**1,924,279.00**	**695,250.00**	**28,245.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50909 Prevail Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,685,201.00	0.00	2,685,201.00	0.00	0.00
Support Serv - Pupil	114,620.00	0.00	114,620.00	0.00	0.00
Support Serv - Instructional	443,143.00	0.00	443,143.00	0.00	0.00
Support Serv - Board of Ed	94,641.00	0.00	94,641.00	0.00	0.00
Support Serv - Executive Adm	362,703.00	0.00	362,703.00	0.00	0.00
Support Serv - Grant Writer	30,204.00	0.00	30,204.00	0.00	0.00
Support Serv - School Adm	385,439.00	0.00	385,439.00	0.00	0.00
Support Serv - Business	85,937.00	0.00	0.00	85,937.00	85,937.00
Operations and Maintenance	1,164,383.00	0.00	0.00	1,164,383.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,893.00	0.00	40,893.00	0.00	0.00
Support Serv - Staff & Personnel	147,647.00	0.00	0.00	147,647.00	147,647.00
Support Serv - Technology	135,596.00	0.00	0.00	135,596.00	135,596.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	75,446.00	0.00	75,446.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	214,011.00	45,271.00	168,740.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,979,864.00	**45,271.00**	**4,401,030.00**	**1,533,563.00**	**369,180.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50910 Ben Ross Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,398,423.80	0.00	1,398,423.80	0.00	0.00
Support Serv - Pupil	45,667.85	0.00	45,667.85	0.00	0.00
Support Serv - Instructional	37,339.57	0.00	37,339.57	0.00	0.00
Support Serv - Board of Ed	153,024.15	0.00	153,024.15	0.00	0.00
Support Serv - Executive Adm	354,047.70	0.00	354,047.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	148,949.63	0.00	148,949.63	0.00	0.00
Support Serv - Business	144,686.32	12,653.49	0.00	132,032.83	132,032.83
Operations and Maintenance	634,274.28	0.00	1,681.45	632,592.83	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,326.70	0.00	5,000.00	326.70	326.70
Support Serv - Technology	139,641.67	0.00	12,819.20	126,822.47	126,822.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	73,414.44	0.00	73,414.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	255,874.81	23,953.79	231,921.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,390,670.92	**36,607.28**	**2,462,288.81**	**891,774.83**	**259,182.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50911 Academy of Warren
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,519,409.40	36,698.22	2,482,711.18	0.00	0.00
Support Serv - Pupil	227,726.69	0.00	227,726.69	0.00	0.00
Support Serv - Instructional	285,556.55	82,429.92	203,126.63	0.00	0.00
Support Serv - Board of Ed	158,365.10	2,031.85	156,333.25	0.00	0.00
Support Serv - Executive Adm	1,071,748.58	0.00	1,071,748.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,101,545.73	23,430.00	1,078,115.73	0.00	0.00
Support Serv - Business	30,565.94	0.00	7,468.00	23,097.94	23,097.94
Operations and Maintenance	1,397,097.20	9,420.08	0.00	1,387,677.12	0.00
Pupil Transportation	36,611.00	0.00	36,611.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,165.25	0.00	12,165.25	0.00	0.00
Support Serv - Staff & Personnel	5,195.19	0.00	5,195.19	0.00	0.00
Support Serv - Technology	14,247.71	2,659.00	0.00	11,588.71	11,588.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	59,918.51	0.00	59,918.51	0.00	0.00
Community Services	840.00	0.00	840.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	452,328.65	411,142.93	41,185.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,373,321.50	**567,812.00**	**5,383,145.73**	**1,422,363.77**	**34,686.65**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
50912 Reach Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,477,625.00	0.00	2,477,625.00	0.00	0.00
Support Serv - Pupil	140,425.00	0.00	140,425.00	0.00	0.00
Support Serv - Instructional	451,328.00	0.00	451,328.00	0.00	0.00
Support Serv - Board of Ed	66,809.00	0.00	66,809.00	0.00	0.00
Support Serv - Executive Adm	272,503.00	0.00	272,503.00	0.00	0.00
Support Serv - Grant Writer	16,311.00	0.00	16,311.00	0.00	0.00
Support Serv - School Adm	340,673.00	0.00	340,673.00	0.00	0.00
Support Serv - Business	54,480.00	0.00	0.00	54,480.00	54,480.00
Operations and Maintenance	1,385,772.00	0.00	0.00	1,385,772.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26,983.00	0.00	26,983.00	0.00	0.00
Support Serv - Staff & Personnel	97,793.00	0.00	0.00	97,793.00	97,793.00
Support Serv - Technology	73,226.00	0.00	0.00	73,226.00	73,226.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	47,829.00	0.00	47,829.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	207,299.00	42,224.00	165,075.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,659,056.00	**42,224.00**	**4,005,561.00**	**1,611,271.00**	**225,499.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
51000 Manistee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	30,350.33	0.00	30,350.33	0.00	0.00
Support Serv - Instructional	275,945.03	0.00	275,945.03	0.00	0.00
Support Serv - Board of Ed	61,549.60	0.00	61,549.60	0.00	0.00
Support Serv - Executive Adm	97,257.13	0.00	97,257.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	112,699.53	269.32	0.00	112,430.21	112,430.21
Operations and Maintenance	20,094.67	375.60	4,400.00	15,319.07	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,501.46	0.00	0.00	3,501.46	3,501.46
Support Serv - Technology	131,302.37	8,124.76	0.00	123,177.61	123,177.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,470.73	0.00	1,470.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	715,636.84	22.62	715,614.22	0.00	0.00
Support Serv - Pupil	2,080,735.81	0.00	2,080,735.81	0.00	0.00
Support Serv - Instructional	456,139.33	0.00	456,139.33	0.00	0.00
Support Serv - Board of Ed	37,581.20	0.00	37,581.20	0.00	0.00
Support Serv - Executive Adm	12,600.85	0.00	12,600.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	218,784.96	4,428.99	0.00	214,355.97	214,355.97
Operations and Maintenance	172,705.64	16,119.69	0.00	156,585.95	0.00
Pupil Transportation	205,020.27	0.00	205,020.27	0.00	0.00
Support Serv - Planning & Research	39,140.26	0.00	39,140.26	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	21,297.37	0.00	18,592.00	2,705.37	2,705.37
Support Serv - Technology	77,803.54	1,501.50	23,500.00	52,802.04	52,802.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	22,736.98	0.00	22,736.98	0.00	0.00
Community Services	1,114.87	0.00	1,114.87	0.00	0.00
Payments to Government Agencies	694,298.64	694,298.64	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	74,524.28	74,524.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,032.62	11,032.62	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	320,268.66	0.00	320,268.66	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,900,592.97	**810,698.02**	**4,409,017.27**	**680,877.68**	**508,972.66**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
51020 Bear Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,975,793.61	0.00	1,975,793.61	0.00	0.00
Support Serv - Pupil	60,859.66	0.00	60,859.66	0.00	0.00
Support Serv - Instructional	44,748.02	0.00	44,748.02	0.00	0.00
Support Serv - Board of Ed	22,686.79	0.00	22,686.79	0.00	0.00
Support Serv - Executive Adm	93,069.15	0.00	93,069.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	181,479.84	0.00	181,479.84	0.00	0.00
Support Serv - Business	89,522.36	0.00	0.00	89,522.36	89,522.36
Operations and Maintenance	276,598.11	0.00	0.00	276,598.11	0.00
Pupil Transportation	175,948.18	0.00	175,948.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	44,622.09	0.00	0.00	44,622.09	44,622.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	74,024.85	0.00	74,024.85	0.00	0.00
Community Services	71,349.75	0.00	71,349.75	0.00	0.00
Payments to Government Agencies	14,699.07	14,699.07	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	415,292.52	415,292.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,590.29	8,590.29	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,549,284.29	**438,581.88**	**2,699,959.85**	**410,742.56**	**134,144.45**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
51045 Kaleva Norman Dickson School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,956,770.05	6,038.40	3,950,731.65	0.00	0.00
Support Serv - Pupil	164,627.31	0.00	164,627.31	0.00	0.00
Support Serv - Instructional	48,484.88	0.00	48,484.88	0.00	0.00
Support Serv - Board of Ed	42,563.79	0.00	42,563.79	0.00	0.00
Support Serv - Executive Adm	180,172.52	0.00	180,172.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	249,995.76	0.00	249,995.76	0.00	0.00
Support Serv - Business	153,885.66	5,050.53	0.00	148,835.13	148,835.13
Operations and Maintenance	656,051.91	0.00	4,839.10	651,212.81	0.00
Pupil Transportation	505,971.08	75,186.00	430,785.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	154,344.55	67,940.60	0.00	86,403.95	86,403.95
Support Serv - Pupil Accounting	10,983.88	0.00	10,983.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	157,006.58	0.00	157,006.58	0.00	0.00
Community Services	22,594.33	0.00	22,594.33	0.00	0.00
Payments to Government Agencies	5,000.00	5,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	463,731.56	204,860.88	258,870.68	0.00	0.00
Community Services	1,918.58	1,918.58	0.00	0.00	0.00
Payments to Government Agencies	10,947.72	10,947.72	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,033,134.43	6,033,134.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,976.88	10,976.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,829,161.47	**6,421,054.02**	**5,521,655.56**	**886,451.89**	**235,239.08**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
51060 Onekama Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,299,144.52	0.00	2,299,144.52	0.00	0.00
Support Serv - Pupil	103,298.00	0.00	103,298.00	0.00	0.00
Support Serv - Instructional	10,314.46	0.00	10,314.46	0.00	0.00
Support Serv - Board of Ed	16,357.68	0.00	16,357.68	0.00	0.00
Support Serv - Executive Adm	133,016.61	0.00	133,016.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	183,745.29	0.00	183,745.29	0.00	0.00
Support Serv - Business	124,648.58	0.00	0.00	124,648.58	124,648.58
Operations and Maintenance	429,494.73	791.25	1,000.00	427,703.48	0.00
Pupil Transportation	143,381.71	0.00	143,381.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,176.23	0.00	0.00	8,176.23	8,176.23
Support Serv - Technology	89,840.74	10,098.63	3,633.20	76,108.91	76,108.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	155,054.82	0.00	155,054.82	0.00	0.00
Community Services	6,256.97	0.00	6,256.97	0.00	0.00
Payments to Government Agencies	2,500.00	2,500.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	168,767.71	78,962.19	89,805.52	0.00	0.00
Community Services	153,309.12	11,368.08	141,941.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,145,175.30	1,145,175.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	228,997.20	228,997.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,401,479.67	**1,477,892.65**	**3,286,949.82**	**636,637.20**	**208,933.72**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
51070 Manistee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,794,551.43	153,015.97	8,641,535.46	0.00	0.00
Support Serv - Pupil	588,280.55	0.00	588,280.55	0.00	0.00
Support Serv - Instructional	139,903.24	0.00	139,903.24	0.00	0.00
Support Serv - Board of Ed	94,407.38	0.00	94,407.38	0.00	0.00
Support Serv - Executive Adm	194,129.39	0.00	194,129.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,024,094.24	0.00	1,024,094.24	0.00	0.00
Support Serv - Business	317,092.84	64,894.28	0.00	252,198.56	252,198.56
Operations and Maintenance	1,252,188.15	19,544.91	0.00	1,232,643.24	0.00
Pupil Transportation	746,963.72	0.00	746,963.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	306,650.74	0.00	0.00	306,650.74	306,650.74
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	8,036.77	0.00	8,036.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	12,021.68	0.00	0.00	12,021.68	12,021.68
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,058,520.09	364,156.30	694,363.79	0.00	0.00
Community Services	216,328.11	0.00	216,328.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,548,577.34	1,548,577.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,301,745.67	**2,150,188.80**	**12,348,042.65**	**1,803,514.22**	**570,870.98**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
51903 Casman Alternative Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	399,374.97	0.00	399,374.97	0.00	0.00
Support Serv - Pupil	114,651.79	0.00	114,651.79	0.00	0.00
Support Serv - Instructional	24,449.84	0.00	24,449.84	0.00	0.00
Support Serv - Board of Ed	20,974.76	0.00	20,974.76	0.00	0.00
Support Serv - Executive Adm	211,836.55	0.00	211,836.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	20,474.00	0.00	0.00	20,474.00	20,474.00
Operations and Maintenance	71,614.27	99.99	0.00	71,514.28	0.00
Pupil Transportation	40,482.88	0.00	40,482.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,356.00	0.00	1,356.00	0.00	0.00
Support Serv - Technology	15,645.39	3,311.90	0.00	12,333.49	12,333.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	9,604.38	9,604.38	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	930,464.83	**13,016.27**	**813,126.79**	**104,321.77**	**32,807.49**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
52000 Marquette-Alger RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	333,849.54	0.00	333,849.54	0.00	0.00
Support Serv - Pupil	422,060.28	0.00	422,060.28	0.00	0.00
Support Serv - Instructional	1,045,231.56	0.00	1,045,231.56	0.00	0.00
Support Serv - Board of Ed	25,981.63	0.00	25,981.63	0.00	0.00
Support Serv - Executive Adm	200,430.39	0.00	200,430.39	0.00	0.00
Support Serv - Grant Writer	90,954.67	0.00	90,954.67	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	380,988.14	900.22	2,734.83	377,353.09	377,353.09
Operations and Maintenance	272,976.86	0.00	76,681.36	196,295.50	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	596,668.54	0.00	596,668.54	0.00	0.00
Support Serv - Communication	1,688,358.71	0.00	1,688,358.71	0.00	0.00
Support Serv - Staff & Personnel	149,664.87	0.00	5,075.05	144,589.82	144,589.82
Support Serv - Technology	175,104.08	0.00	0.00	175,104.08	175,104.08
Support Serv - Pupil Accounting	53,507.47	0.00	53,507.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,571,598.36	0.00	2,571,598.36	0.00	0.00
Community Services	301,614.38	0.00	301,614.38	0.00	0.00
Payments to Government Agencies	547,514.68	547,514.68	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	570,834.18	0.00	570,834.18	0.00	0.00
Support Serv - Pupil	1,863,208.63	0.00	1,863,208.63	0.00	0.00
Support Serv - Instructional	434,293.54	16,768.58	417,524.96	0.00	0.00
Support Serv - Board of Ed	583.16	0.00	583.16	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	1,667.00	0.00	1,667.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22,583.54	7,972.24	0.00	14,611.30	14,611.30
Operations and Maintenance	13,427.96	0.00	0.00	13,427.96	0.00
Pupil Transportation	1,551.29	0.00	1,551.29	0.00	0.00
Support Serv - Planning & Research	201,691.85	0.00	201,691.85	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	436.38	0.00	373.63	62.75	62.75
Support Serv - Technology	57,063.75	0.00	41,959.25	15,104.50	15,104.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	15,134.11	0.00	15,134.11	0.00	0.00
Payments to Government Agencies	6,441,298.76	6,441,298.76	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	163,760.89	163,760.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	44,391.10	44,391.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	40,978.87	40,978.87	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,729,409.17	**7,263,585.34**	**10,529,274.83**	**936,549.00**	**726,825.54**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
52015 NICE Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,251,450.18	39,872.82	7,211,577.36	0.00	0.00
Support Serv - Pupil	455,819.04	0.00	455,819.04	0.00	0.00
Support Serv - Instructional	302,578.47	0.00	302,578.47	0.00	0.00
Support Serv - Board of Ed	34,639.55	0.00	34,639.55	0.00	0.00
Support Serv - Executive Adm	202,055.75	0.00	202,055.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	626,743.51	0.00	626,743.51	0.00	0.00
Support Serv - Business	210,999.99	39,708.19	15,154.70	156,137.10	156,137.10
Operations and Maintenance	945,221.30	8,474.25	0.00	936,747.05	0.00
Pupil Transportation	631,610.35	0.00	631,610.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,399.90	0.00	5,399.90	0.00	0.00
Support Serv - Technology	18,584.62	0.00	0.00	18,584.62	18,584.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	261,358.31	0.00	261,358.31	0.00	0.00
Community Services	8,147.58	0.00	8,147.58	0.00	0.00
Payments to Government Agencies	395,799.21	395,799.21	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,217.75	0.00	0.00	19,217.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	388,378.97	198,114.33	190,264.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	988,466.70	988,466.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	580,883.96	580,883.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,327,355.14	**2,251,319.46**	**9,945,349.16**	**1,130,686.52**	**174,721.72**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
52040 Gwinn Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,749,119.20	26,627.57	7,722,491.63	0.00	0.00
Support Serv - Pupil	375,560.83	0.00	375,560.83	0.00	0.00
Support Serv - Instructional	205,068.12	0.00	205,068.12	0.00	0.00
Support Serv - Board of Ed	36,164.29	0.00	36,164.29	0.00	0.00
Support Serv - Executive Adm	283,886.33	0.00	283,886.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	720,216.23	0.00	720,216.23	0.00	0.00
Support Serv - Business	203,025.10	23,040.63	0.00	179,984.47	179,984.47
Operations and Maintenance	937,769.02	919.00	0.00	936,850.02	0.00
Pupil Transportation	623,860.59	40,288.15	583,572.44	0.00	0.00
Support Serv - Planning & Research	263.00	0.00	263.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,620.72	0.00	1,620.72	0.00	0.00
Support Serv - Technology	214,982.17	0.00	0.00	214,982.17	214,982.17
Support Serv - Pupil Accounting	30,171.51	0.00	30,171.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	324,915.62	3,956.44	320,959.18	0.00	0.00
Community Services	22,163.44	0.00	22,163.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	556,389.81	274,450.88	281,938.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	463,257.52	463,257.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	285,152.75	285,152.75	0.00	0.00	0.00
Trust Funds					
All Costs *	4,800.00	0.00	4,800.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,038,386.25	**1,117,692.94**	**10,588,876.65**	**1,331,816.66**	**394,966.64**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
52090 Negaunee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,614,967.16	33,394.26	7,581,572.90	0.00	0.00
Support Serv - Pupil	545,108.09	0.00	545,108.09	0.00	0.00
Support Serv - Instructional	314,236.09	3,159.20	311,076.89	0.00	0.00
Support Serv - Board of Ed	41,031.07	0.00	41,031.07	0.00	0.00
Support Serv - Executive Adm	220,658.78	1,223.94	219,434.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	686,107.44	2,062.00	684,045.44	0.00	0.00
Support Serv - Business	316,558.56	40,716.65	0.00	275,841.91	275,841.91
Operations and Maintenance	995,194.61	0.00	0.00	995,194.61	0.00
Pupil Transportation	648,367.05	0.00	648,367.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,600.90	0.00	24,600.90	0.00	0.00
Support Serv - Staff & Personnel	2,488.20	0.00	1,288.20	1,200.00	1,200.00
Support Serv - Technology	64,439.54	0.00	0.00	64,439.54	64,439.54
Support Serv - Pupil Accounting	30,679.14	0.00	30,679.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	63.73	0.00	63.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,300.01	0.00	426.28	19,873.73	0.00
Pupil Transportation	30,088.42	0.00	30,088.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	840,039.49	255,553.07	584,486.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	396,221.86	396,221.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	606,845.22	606,845.22	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,397,995.36	**1,339,176.20**	**10,702,269.37**	**1,356,549.79**	**341,481.45**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
52100 Powell Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	553,432.81	15,093.60	538,339.21	0.00	0.00
Support Serv - Pupil	19,906.06	0.00	19,906.06	0.00	0.00
Support Serv - Instructional	36,231.24	0.00	36,231.24	0.00	0.00
Support Serv - Board of Ed	13,874.27	0.00	13,874.27	0.00	0.00
Support Serv - Executive Adm	75,975.28	2,316.82	73,658.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	14,565.03	3,608.53	0.00	10,956.50	10,956.50
Operations and Maintenance	105,702.97	0.00	0.00	105,702.97	0.00
Pupil Transportation	74,024.87	0.00	74,024.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	220.64	0.00	220.64	0.00	0.00
Support Serv - Staff & Personnel	393.00	0.00	0.00	393.00	393.00
Support Serv - Technology	3,236.36	0.00	0.00	3,236.36	3,236.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	315.00	65.00	250.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,539.76	0.00	1,308.80	230.96	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	55,542.30	17,872.37	37,669.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	85,783.00	85,783.00	0.00	0.00	0.00
Trust Funds					
All Costs *	993.43	0.00	993.43	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,041,736.02	**124,739.32**	**796,476.91**	**120,519.79**	**14,585.86**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
52110 Republic-Michigamme Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	877,130.31	0.00	877,130.31	0.00	0.00
Support Serv - Pupil	33,015.95	0.00	33,015.95	0.00	0.00
Support Serv - Instructional	6,122.98	3,359.84	2,763.14	0.00	0.00
Support Serv - Board of Ed	19,684.56	0.00	19,684.56	0.00	0.00
Support Serv - Executive Adm	73,915.01	79.99	73,835.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	29,041.04	0.00	29,041.04	0.00	0.00
Support Serv - Business	97,359.83	10,476.87	0.00	86,882.96	86,882.96
Operations and Maintenance	271,771.06	1,378.67	0.00	270,392.39	0.00
Pupil Transportation	60,466.99	0.00	60,466.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	907.50	0.00	907.50	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,182.07	1,992.46	22,189.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,013.26	0.00	1,013.26	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	58,169.51	22,942.13	35,227.38	0.00	0.00
Community Services	28,928.69	0.00	28,928.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	65,282.45	65,282.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,646,991.21	**105,512.41**	**1,184,203.45**	**357,275.35**	**86,882.96**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
52160 Wells Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	174,559.70	1,512.16	173,047.54	0.00	0.00
Support Serv - Pupil	27.00	0.00	27.00	0.00	0.00
Support Serv - Instructional	451.01	0.00	451.01	0.00	0.00
Support Serv - Board of Ed	8,951.57	0.00	8,951.57	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	46,533.13	0.00	46,533.13	0.00	0.00
Support Serv - Business	6,014.01	1,092.08	0.00	4,921.93	4,921.93
Operations and Maintenance	44,813.83	0.00	0.00	44,813.83	0.00
Pupil Transportation	68,681.92	0.00	68,681.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	736.00	0.00	736.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	67.35	67.35	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	25,129.90	5,717.29	19,412.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	35,000.00	35,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	410,965.42	**43,388.88**	**317,840.78**	**49,735.76**	**4,921.93**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
52170 Marquette Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,167,829.16	33,559.84	17,134,269.32	0.00	0.00
Support Serv - Pupil	2,052,717.64	0.00	2,052,717.64	0.00	0.00
Support Serv - Instructional	746,882.97	2,749.00	744,133.97	0.00	0.00
Support Serv - Board of Ed	63,310.66	1,651.43	61,659.23	0.00	0.00
Support Serv - Executive Adm	516,588.22	0.00	516,588.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,398,795.24	0.00	1,398,795.24	0.00	0.00
Support Serv - Business	306,726.68	0.00	5,026.00	301,700.68	301,700.68
Operations and Maintenance	2,590,379.72	10,701.00	351,301.00	2,228,377.72	0.00
Pupil Transportation	1,423,293.72	167,658.00	1,255,635.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,571.88	0.00	4,571.88	0.00	0.00
Support Serv - Staff & Personnel	125,097.58	0.00	40,294.82	84,802.76	84,802.76
Support Serv - Technology	540,821.98	89,738.36	923.52	450,160.10	450,160.10
Support Serv - Pupil Accounting	68,945.60	0.00	68,945.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	515,808.33	0.00	515,808.33	0.00	0.00
Community Services	249,490.59	846.00	248,644.59	0.00	0.00
Payments to Government Agencies	96,900.00	96,900.00	0.00	0.00	0.00
Facilities Acquisition	134,125.46	134,125.46	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	53,968.12	40,915.00	10,583.00	2,470.12	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,057,769.12	633,612.13	424,156.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,106,440.17	1,106,440.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	109,656.00	109,656.00	0.00	0.00	0.00
Trust Funds					
All Costs *	120,645.71	0.00	120,645.71	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	54,424.57	54,424.57	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,505,189.12	**2,482,976.96**	**24,954,700.78**	**3,067,511.38**	**836,663.54**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
52180 Ishpeming Public School District No. 1
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,685,193.72	5,340.85	4,679,852.87	0.00	0.00
Support Serv - Pupil	403,462.32	0.00	403,462.32	0.00	0.00
Support Serv - Instructional	375,445.25	0.00	375,445.25	0.00	0.00
Support Serv - Board of Ed	36,218.77	0.00	36,218.77	0.00	0.00
Support Serv - Executive Adm	210,684.26	0.00	210,684.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	370,021.84	0.00	370,021.84	0.00	0.00
Support Serv - Business	153,232.37	5,627.23	0.00	147,605.14	147,605.14
Operations and Maintenance	927,240.29	38,571.99	0.00	888,668.30	0.00
Pupil Transportation	349,934.41	80,254.00	269,680.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,411.22	0.00	0.00	5,411.22	5,411.22
Support Serv - Technology	39,471.28	0.00	0.00	39,471.28	39,471.28
Support Serv - Pupil Accounting	4,856.97	0.00	4,856.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	235,165.18	5,840.88	229,324.30	0.00	0.00
Community Services	47,798.99	0.00	47,798.99	0.00	0.00
Payments to Government Agencies	174,155.52	174,155.52	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	313,342.57	180,706.87	132,635.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	399,617.46	399,617.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	266,456.43	266,456.43	0.00	0.00	0.00
Trust Funds					
All Costs *	43,075.18	0.00	43,075.18	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,040,784.03	**1,156,571.23**	**6,803,056.86**	**1,081,155.94**	**192,487.64**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
52901 North Star Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,056,930.22	0.00	1,056,930.22	0.00	0.00
Support Serv - Pupil	36,071.82	0.00	36,071.82	0.00	0.00
Support Serv - Instructional	19,732.51	0.00	19,732.51	0.00	0.00
Support Serv - Board of Ed	53,256.45	0.00	53,256.45	0.00	0.00
Support Serv - Executive Adm	104,770.24	0.00	104,770.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	193,867.13	0.00	193,867.13	0.00	0.00
Support Serv - Business	28,057.66	12,323.44	600.00	15,134.22	15,134.22
Operations and Maintenance	150,465.64	5,765.45	0.00	144,700.19	0.00
Pupil Transportation	85,414.22	0.00	85,414.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	910.86	0.00	910.86	0.00	0.00
Support Serv - Technology	11,841.69	0.00	0.00	11,841.69	11,841.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	9,458.99	0.00	9,458.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	47,835.62	47,835.62	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	1,500.33	0.00	1,500.33	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	103,631.19	86,924.83	16,706.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	697,855.04	697,855.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,601,599.61	**850,704.38**	**1,579,219.13**	**171,676.10**	**26,975.91**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
53000 Mason-Lake ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,631.06	0.00	42,631.06	0.00	0.00
Support Serv - Pupil	51,494.53	0.00	51,494.53	0.00	0.00
Support Serv - Instructional	850,238.13	0.00	850,238.13	0.00	0.00
Support Serv - Board of Ed	29,382.78	0.00	29,382.78	0.00	0.00
Support Serv - Executive Adm	138,920.78	7,000.00	131,920.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	86,901.68	0.00	86,901.68	0.00	0.00
Support Serv - Business	92,014.55	2,569.64	0.00	89,444.91	89,444.91
Operations and Maintenance	27,412.62	0.00	0.00	27,412.62	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	132,947.71	0.00	6,137.52	126,810.19	126,810.19
Support Serv - Technology	163,483.02	0.00	0.00	163,483.02	163,483.02
Support Serv - Pupil Accounting	80.10	0.00	80.10	0.00	0.00
Support Serv - Central - Other	39,476.50	0.00	39,476.50	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	131,222.77	0.00	131,222.77	0.00	0.00
Payments to Government Agencies	34,919.15	34,919.15	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,122,652.11	115,657.28	3,006,994.83	0.00	0.00
Support Serv - Pupil	3,015,007.69	0.00	3,015,007.69	0.00	0.00
Support Serv - Instructional	1,655,956.62	0.00	1,655,956.62	0.00	0.00
Support Serv - Board of Ed	23,562.68	0.00	23,562.68	0.00	0.00
Support Serv - Executive Adm	110,565.53	0.00	110,565.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	487,362.96	30,686.61	0.00	456,676.35	456,676.35
Operations and Maintenance	570,462.37	26,300.00	705.09	543,457.28	0.00
Pupil Transportation	1,298,410.36	352,588.00	945,822.36	0.00	0.00
Support Serv - Planning & Research	45,000.00	0.00	45,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	113,675.61	0.00	24,650.74	89,024.87	89,024.87
Support Serv - Technology	331,182.34	0.00	188,331.39	142,850.95	142,850.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	43,072.07	0.00	43,072.07	0.00	0.00
Community Services	93,492.40	0.00	93,492.40	0.00	0.00
Payments to Government Agencies	1,125,955.00	1,125,955.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	149,498.78	149,498.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,850.02	17,850.02	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	4,084,653.98	9,112.31	4,075,541.67	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,109,485.90	**1,872,136.79**	**14,598,188.92**	**1,639,160.19**	**1,068,290.29**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
53010 Mason County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,887,623.15	0.00	8,887,623.15	0.00	0.00
Support Serv - Pupil	317,007.78	0.00	317,007.78	0.00	0.00
Support Serv - Instructional	95,575.02	0.00	95,575.02	0.00	0.00
Support Serv - Board of Ed	29,919.93	0.00	29,919.93	0.00	0.00
Support Serv - Executive Adm	502,677.27	0.00	502,677.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	845,061.26	0.00	845,061.26	0.00	0.00
Support Serv - Business	46,314.65	37,730.79	0.00	8,583.86	8,583.86
Operations and Maintenance	1,113,368.67	0.00	3,222.21	1,110,146.46	0.00
Pupil Transportation	801,178.58	0.00	801,178.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	122,456.43	0.00	0.00	122,456.43	122,456.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	267,683.81	0.00	267,683.81	0.00	0.00
Community Services	658,736.94	91,832.46	566,904.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,232.30	0.00	8,309.10	923.20	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	724,646.54	378,847.76	345,798.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,548,825.91	1,548,825.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	50,579.73	50,579.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,020,887.97	**2,107,816.65**	**12,670,961.37**	**1,242,109.95**	**131,040.29**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
53020 Mason County Eastern Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,835,890.83	18,623.28	2,817,267.55	0.00	0.00
Support Serv - Pupil	53,057.42	0.00	53,057.42	0.00	0.00
Support Serv - Instructional	59,657.31	0.00	59,657.31	0.00	0.00
Support Serv - Board of Ed	21,444.78	0.00	21,444.78	0.00	0.00
Support Serv - Executive Adm	235,599.50	1,501.63	234,097.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	348,139.69	4,674.47	343,465.22	0.00	0.00
Support Serv - Business	224,294.48	16,277.12	0.00	208,017.36	208,017.36
Operations and Maintenance	375,220.61	1,718.44	0.00	373,502.17	0.00
Pupil Transportation	288,591.65	4,480.00	284,111.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	105,006.94	5,078.48	0.00	99,928.46	99,928.46
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	111,613.97	8,020.00	103,593.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244,083.30	116,551.28	127,532.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	452,553.48	452,553.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,355,153.96	**629,478.18**	**4,044,227.79**	**681,447.99**	**307,945.82**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
53030 Free Soil Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	16,425.02	0.00	16,425.02	0.00	0.00
Support Serv - Executive Adm	49,181.31	0.00	49,181.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,026.22	441.42	0.00	5,584.80	5,584.80
Operations and Maintenance	64,908.75	1,919.00	0.00	62,989.75	0.00
Pupil Transportation	179.00	0.00	179.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,258.35	0.00	4,258.35	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	661.00	0.00	661.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,646.51	9,646.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	151,286.16	**12,006.93**	**70,704.68**	**68,574.55**	**5,584.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
53040 Ludington Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,569,256.65	29,531.54	13,539,725.11	0.00	0.00
Support Serv - Pupil	621,439.00	0.00	621,439.00	0.00	0.00
Support Serv - Instructional	449,046.14	18,564.60	430,481.54	0.00	0.00
Support Serv - Board of Ed	35,140.09	0.00	35,140.09	0.00	0.00
Support Serv - Executive Adm	254,671.26	0.00	254,671.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,175,765.94	0.00	1,175,765.94	0.00	0.00
Support Serv - Business	582,315.29	215,518.85	0.00	366,796.44	366,796.44
Operations and Maintenance	1,763,237.52	21,448.52	0.00	1,741,789.00	0.00
Pupil Transportation	831,559.74	11,025.00	820,534.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,865.44	0.00	22,865.44	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	28,280.53	0.00	0.00	28,280.53	28,280.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	49,202.65	0.00	49,202.65	0.00	0.00
Support Serv - Other	465,840.26	0.00	465,840.26	0.00	0.00
Community Services	117,937.18	0.00	117,937.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	664,458.72	355,088.65	309,370.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	839,792.56	839,792.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	134,513.52	134,513.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,605,322.49	**1,625,483.24**	**17,842,973.28**	**2,136,865.97**	**395,076.97**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
54000 Mecosta-Osceola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	529,787.62	0.00	529,787.62	0.00	0.00
Support Serv - Pupil	135,111.92	0.00	135,111.92	0.00	0.00
Support Serv - Instructional	301,951.52	0.00	301,951.52	0.00	0.00
Support Serv - Board of Ed	108,478.46	0.00	108,478.46	0.00	0.00
Support Serv - Executive Adm	121,936.64	0.00	121,936.64	0.00	0.00
Support Serv - Grant Writer	4,763.00	0.00	4,763.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	249,713.24	935.02	4,795.99	243,982.23	243,982.23
Operations and Maintenance	148,325.75	39,807.38	0.00	108,518.37	0.00
Pupil Transportation	8,627.62	0.00	8,627.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,003.65	0.00	5,003.65	0.00	0.00
Support Serv - Staff & Personnel	101,683.99	0.00	0.00	101,683.99	101,683.99
Support Serv - Technology	14,280.94	9,891.89	0.00	4,389.05	4,389.05
Support Serv - Pupil Accounting	3,680.67	0.00	3,680.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,409.94	0.00	4,409.94	0.00	0.00
Community Services	74,925.90	0.00	74,925.90	0.00	0.00
Payments to Government Agencies	150,258.62	150,258.62	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,569,025.48	100,544.71	6,468,480.77	0.00	0.00
Support Serv - Pupil	5,656,373.95	0.00	5,656,373.95	0.00	0.00
Support Serv - Instructional	861,949.41	0.00	861,949.41	0.00	0.00
Support Serv - Board of Ed	64,464.62	10,385.12	54,079.50	0.00	0.00
Support Serv - Executive Adm	102,029.82	0.00	102,029.82	0.00	0.00
Support Serv - Grant Writer	17,227.10	0.00	17,227.10	0.00	0.00
Support Serv - School Adm	207,960.54	0.00	207,960.54	0.00	0.00
Support Serv - Business	796,640.00	12,221.25	0.00	784,418.75	784,418.75
Operations and Maintenance	711,511.23	109,082.51	0.00	602,428.72	0.00
Pupil Transportation	1,024,927.23	82,784.00	942,143.23	0.00	0.00
Support Serv - Planning & Research	61,036.99	0.00	61,036.99	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	108,207.90	0.00	3,163.71	105,044.19	105,044.19
Support Serv - Technology	373,086.54	0.00	0.00	373,086.54	373,086.54
Support Serv - Pupil Accounting	33,228.58	0.00	33,228.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	33,773.19	0.00	33,773.19	0.00	0.00
Community Services	4,143.05	0.00	4,143.05	0.00	0.00
Payments to Government Agencies	3,647,744.37	3,647,744.37	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	40,195.63	40,195.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,202,183.15	1,202,183.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,478,648.26	**5,406,033.65**	**15,749,062.77**	**2,323,551.84**	**1,612,604.75**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
54010 Big Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,274,232.52	15,425.67	10,258,806.85	0.00	0.00
Support Serv - Pupil	268,748.25	0.00	268,748.25	0.00	0.00
Support Serv - Instructional	416,554.57	0.00	416,554.57	0.00	0.00
Support Serv - Board of Ed	119,272.08	0.00	119,272.08	0.00	0.00
Support Serv - Executive Adm	304,743.72	0.00	304,743.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	924,047.21	0.00	924,047.21	0.00	0.00
Support Serv - Business	418,443.48	55,131.04	0.00	363,312.44	363,312.44
Operations and Maintenance	1,615,467.63	0.00	0.00	1,615,467.63	0.00
Pupil Transportation	651,616.35	0.00	651,616.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,709.04	0.00	9,709.04	0.00	0.00
Support Serv - Staff & Personnel	5,555.04	0.00	0.00	5,555.04	5,555.04
Support Serv - Technology	312,514.61	84,221.49	0.00	228,293.12	228,293.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	42,232.99	0.00	42,232.99	0.00	0.00
Support Serv - Other	355,520.64	5,579.32	349,941.32	0.00	0.00
Community Services	82,675.77	0.00	82,675.77	0.00	0.00
Payments to Government Agencies	93,414.75	93,414.75	0.00	0.00	0.00
Facilities Acquisition	60,022.44	60,022.44	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,049,982.58	503,587.74	546,394.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,683,027.14	2,683,027.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,200,438.00	2,200,438.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,888,218.81	**5,700,847.59**	**13,974,742.99**	**2,212,628.23**	**597,160.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
54025 Chippewa Hills School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,440,165.18	0.00	13,440,165.18	0.00	0.00
Support Serv - Pupil	479,651.58	0.00	479,651.58	0.00	0.00
Support Serv - Instructional	312,212.27	0.00	312,212.27	0.00	0.00
Support Serv - Board of Ed	134,979.17	0.00	134,979.17	0.00	0.00
Support Serv - Executive Adm	240,289.31	0.00	240,289.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,299,288.71	0.00	1,299,288.71	0.00	0.00
Support Serv - Business	443,833.58	84,346.77	36,926.00	322,560.81	322,560.81
Operations and Maintenance	1,623,736.64	0.00	0.00	1,623,736.64	0.00
Pupil Transportation	1,482,987.60	54,522.70	1,428,464.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	315,972.95	0.00	0.00	315,972.95	315,972.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	345,757.75	0.00	345,757.75	0.00	0.00
Community Services	30,939.67	0.00	30,939.67	0.00	0.00
Payments to Government Agencies	525.00	525.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,010,983.12	523,526.36	487,456.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,199,957.49	2,199,957.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,361,280.02	**2,862,878.32**	**18,236,131.30**	**2,262,270.40**	**638,533.76**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
54040 Morley Stanwood Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,650,688.64	875.77	8,649,812.87	0.00	0.00
Support Serv - Pupil	299,116.77	0.00	299,116.77	0.00	0.00
Support Serv - Instructional	290,693.57	0.00	290,693.57	0.00	0.00
Support Serv - Board of Ed	52,310.77	0.00	52,310.77	0.00	0.00
Support Serv - Executive Adm	189,632.52	0.00	189,632.52	0.00	0.00
Support Serv - Grant Writer	42,884.64	0.00	42,884.64	0.00	0.00
Support Serv - School Adm	857,103.29	0.00	857,103.29	0.00	0.00
Support Serv - Business	163,475.03	33,180.19	0.00	130,294.84	130,294.84
Operations and Maintenance	1,162,763.05	9,738.06	0.00	1,153,024.99	0.00
Pupil Transportation	802,365.53	0.00	802,365.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,024.11	0.00	1,024.11	0.00	0.00
Support Serv - Technology	234,024.70	0.00	0.00	234,024.70	234,024.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	174,169.77	249.79	173,919.98	0.00	0.00
Community Services	6,116.43	0.00	6,116.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	355.46	0.00	348.36	7.10	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	718,232.79	288,547.01	429,685.78	0.00	0.00
Community Services	76,216.54	0.00	76,216.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,666,079.46	1,666,079.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	439,523.01	439,523.01	0.00	0.00	0.00
Trust Funds					
All Costs *	850.00	0.00	850.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,827,626.08	**2,438,193.29**	**11,872,081.16**	**1,517,351.63**	**364,319.54**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
54901 Crossroads Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,567,675.27	18,827.00	2,548,848.27	0.00	0.00
Support Serv - Pupil	50,086.00	0.00	50,086.00	0.00	0.00
Support Serv - Instructional	165,550.00	22,520.00	143,030.00	0.00	0.00
Support Serv - Board of Ed	39,230.00	0.00	39,230.00	0.00	0.00
Support Serv - Executive Adm	233,891.00	0.00	233,891.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	230,066.00	257.00	229,809.00	0.00	0.00
Support Serv - Business	370,323.00	288.00	0.00	370,035.00	370,035.00
Operations and Maintenance	425,155.00	10,271.00	0.00	414,884.00	0.00
Pupil Transportation	67,391.00	19,500.00	47,891.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,026.00	0.00	5,479.00	3,547.00	3,547.00
Support Serv - Technology	59,548.00	0.00	59,548.00	0.00	0.00
Support Serv - Pupil Accounting	10,539.00	0.00	10,539.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	129,192.00	7,992.00	121,200.00	0.00	0.00
Community Services	1,421.00	0.00	1,421.00	0.00	0.00
Payments to Government Agencies	7,569.00	7,569.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	987.00	0.00	0.00	987.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	248,875.00	133,331.00	115,544.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	378,493.00	378,493.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,995,017.27	**599,048.00**	**3,606,516.27**	**789,453.00**	**373,582.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
55000 Menominee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	13,455.18	0.00	13,455.18	0.00	0.00
Support Serv - Instructional	380,313.43	0.00	380,313.43	0.00	0.00
Support Serv - Board of Ed	24,437.61	0.00	24,437.61	0.00	0.00
Support Serv - Executive Adm	212,674.43	2,905.72	209,768.71	0.00	0.00
Support Serv - Grant Writer	14,849.99	0.00	14,849.99	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	241,307.08	0.00	0.00	241,307.08	241,307.08
Operations and Maintenance	70,709.54	3,080.00	0.00	67,629.54	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,041.32	0.00	1,041.32	0.00	0.00
Support Serv - Staff & Personnel	197,031.75	0.00	0.00	197,031.75	197,031.75
Support Serv - Technology	27,570.59	7,386.68	0.00	20,183.91	20,183.91
Support Serv - Pupil Accounting	3,899.17	0.00	3,899.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,316.00	0.00	2,316.00	0.00	0.00
Community Services	35,226.56	0.00	35,226.56	0.00	0.00
Payments to Government Agencies	482,278.98	482,278.98	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	786,407.18	4,313.08	782,094.10	0.00	0.00
Support Serv - Pupil	1,513,957.31	0.00	1,513,957.31	0.00	0.00
Support Serv - Instructional	285,992.57	0.00	285,992.57	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	30,429.71	0.00	0.00	30,429.71	0.00
Pupil Transportation	289,957.95	49,850.00	240,107.95	0.00	0.00
Support Serv - Planning & Research	39,129.82	0.00	39,129.82	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	887.25	0.00	887.25	0.00	0.00
Support Serv - Technology	44,999.85	0.00	44,999.85	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	33,321.44	707.89	32,613.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	85,968.01	85,968.01	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,818,162.72	**636,490.36**	**3,625,090.37**	**556,581.99**	**458,522.74**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
55010 Carney-Nadeau Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,622,897.43	0.00	1,622,897.43	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	30,328.95	0.00	30,328.95	0.00	0.00
Support Serv - Board of Ed	7,724.69	0.00	7,724.69	0.00	0.00
Support Serv - Executive Adm	31,142.18	0.00	31,142.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	136,387.14	0.00	136,387.14	0.00	0.00
Support Serv - Business	93,687.39	5,221.59	0.00	88,465.80	88,465.80
Operations and Maintenance	231,581.89	2,567.98	0.00	229,013.91	0.00
Pupil Transportation	128,279.01	0.00	128,279.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	47,483.17	14,802.52	32,185.65	495.00	495.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,597.01	0.00	61,597.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	117,754.20	56,528.20	61,226.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	154,750.50	154,750.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	298,003.19	298,003.19	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,961,616.75	**531,873.98**	**2,111,768.06**	**317,974.71**	**88,960.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
55100 Menominee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,213,119.75	16,254.23	9,196,865.52	0.00	0.00
Support Serv - Pupil	384,587.28	0.00	384,587.28	0.00	0.00
Support Serv - Instructional	198,561.57	0.00	198,561.57	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	403,116.52	0.00	403,116.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	946,556.25	0.00	946,556.25	0.00	0.00
Support Serv - Business	324,057.73	77,061.06	0.00	246,996.67	246,996.67
Operations and Maintenance	1,376,359.19	38,673.66	0.00	1,337,685.53	0.00
Pupil Transportation	543,654.50	156,409.20	387,245.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	397,912.17	177,570.55	500.00	219,841.62	219,841.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	348,772.04	14,051.59	334,720.45	0.00	0.00
Community Services	43,688.34	0.00	43,688.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,961.81	0.00	3,090.21	871.60	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	703,350.28	307,621.18	395,729.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	954,164.75	954,164.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	62,660.35	62,660.35	0.00	0.00	0.00
Trust Funds					
All Costs *	109,286.30	0.00	109,286.30	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,013,808.83	**1,804,466.57**	**12,403,946.84**	**1,805,395.42**	**466,838.29**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
55115 North Central Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,261,146.36	2,635.00	2,258,511.36	0.00	0.00
Support Serv - Pupil	57,319.50	0.00	57,319.50	0.00	0.00
Support Serv - Instructional	95,144.41	26,055.91	69,088.50	0.00	0.00
Support Serv - Board of Ed	11,344.66	0.00	11,344.66	0.00	0.00
Support Serv - Executive Adm	392,691.61	0.00	392,691.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	231,862.95	0.00	231,862.95	0.00	0.00
Support Serv - Business	16,076.89	7,226.56	0.00	8,850.33	8,850.33
Operations and Maintenance	432,417.25	0.00	17,086.15	415,331.10	0.00
Pupil Transportation	236,045.08	0.00	236,045.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,004.78	0.00	4,004.78	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	38,114.42	38,114.42	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	101,425.44	1,197.53	100,227.91	0.00	0.00
Community Services	6,660.87	0.00	6,660.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	222,710.57	86,810.32	135,900.25	0.00	0.00
Community Services	1,210,991.20	0.00	1,210,991.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	184,473.21	184,473.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,090.31	9,090.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,511,519.51	**355,603.26**	**4,731,734.82**	**424,181.43**	**8,850.33**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
55120 Stephenson Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,655,284.81	19,219.06	3,636,065.75	0.00	0.00
Support Serv - Pupil	96,646.27	0.00	96,646.27	0.00	0.00
Support Serv - Instructional	6,678.65	0.00	6,678.65	0.00	0.00
Support Serv - Board of Ed	41,512.06	0.00	41,512.06	0.00	0.00
Support Serv - Executive Adm	253,704.83	0.00	253,704.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	280,227.73	0.00	280,227.73	0.00	0.00
Support Serv - Business	163,718.31	33,200.52	0.00	130,517.79	130,517.79
Operations and Maintenance	495,416.38	0.00	0.00	495,416.38	0.00
Pupil Transportation	299,608.39	0.00	299,608.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,642.83	0.00	2,642.83	0.00	0.00
Support Serv - Technology	185,490.37	56,077.34	318.68	129,094.35	129,094.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,958.00	0.00	2,958.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	369.04	0.00	369.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,007.59	23,007.59	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	444,573.35	185,856.46	258,716.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	479,031.42	479,031.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	19,805.16	0.00	19,805.16	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,450,675.19	**796,392.39**	**4,899,254.28**	**755,028.52**	**259,612.14**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
55901 Nah Tah Wahsh Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,459,067.00	0.00	2,459,067.00	0.00	0.00
Support Serv - Pupil	737,758.00	0.00	737,758.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	93,039.00	0.00	93,039.00	0.00	0.00
Support Serv - Executive Adm	35,258.00	0.00	35,258.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,623.00	164,866.00	156,757.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,646,745.00	**164,866.00**	**3,481,879.00**	**0.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
56000 Midland County Educational Service Agency
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	206,292.80	0.00	206,292.80	0.00	0.00
Support Serv - Pupil	58,078.21	1,452.28	56,625.93	0.00	0.00
Support Serv - Instructional	852,159.62	718.23	851,441.39	0.00	0.00
Support Serv - Board of Ed	66,615.48	0.00	66,615.48	0.00	0.00
Support Serv - Executive Adm	307,051.95	5,256.94	301,795.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	216,652.81	5,611.11	0.00	211,041.70	211,041.70
Operations and Maintenance	339,960.66	4,601.71	64,104.92	271,254.03	0.00
Pupil Transportation	5,858.15	0.00	5,858.15	0.00	0.00
Support Serv - Planning & Research	77,179.70	6,200.00	70,979.70	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,458.38	0.00	1,070.00	22,388.38	22,388.38
Support Serv - Technology	391,022.71	146,207.46	0.00	244,815.25	244,815.25
Support Serv - Pupil Accounting	38,131.20	0.00	38,131.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,395,440.41	0.00	2,395,440.41	0.00	0.00
Payments to Government Agencies	4,947,437.92	4,947,437.92	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,996,475.78	17,969.12	4,978,506.66	0.00	0.00
Support Serv - Pupil	3,353,909.95	150.29	3,353,759.66	0.00	0.00
Support Serv - Instructional	1,153,183.57	13,066.92	1,140,116.65	0.00	0.00
Support Serv - Board of Ed	14,512.00	0.00	14,512.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	185,969.20	36,631.69	0.00	149,337.51	149,337.51
Operations and Maintenance	12,866.48	12,866.48	0.00	0.00	0.00
Pupil Transportation	42,243.58	0.00	42,243.58	0.00	0.00
Support Serv - Planning & Research	1,021.90	0.00	1,021.90	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	175,845.72	0.00	10,110.39	165,735.33	165,735.33
Support Serv - Technology	105,977.16	50,762.58	55,214.58	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	124,220.49	4,892.50	119,327.99	0.00	0.00
Payments to Government Agencies	2,954,074.17	2,954,074.17	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	27,319.69	27,319.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	74,420.64	0.00	74,420.64	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,147,380.33	**8,235,219.09**	**13,847,589.04**	**1,064,572.20**	**793,318.17**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
56010 Midland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	52,521,520.48	61,251.35	52,460,269.13	0.00	0.00
Support Serv - Pupil	4,612,504.06	0.00	4,612,504.06	0.00	0.00
Support Serv - Instructional	3,504,589.75	33,917.09	3,470,672.66	0.00	0.00
Support Serv - Board of Ed	134,578.51	0.00	134,578.51	0.00	0.00
Support Serv - Executive Adm	533,939.57	0.00	533,939.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,866,551.52	983.35	4,865,568.17	0.00	0.00
Support Serv - Business	796,085.22	0.00	0.00	796,085.22	796,085.22
Operations and Maintenance	6,202,706.45	24,763.01	0.00	6,177,943.44	0.00
Pupil Transportation	3,428,964.74	823,049.16	2,605,915.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,130.20	0.00	10,130.20	0.00	0.00
Support Serv - Staff & Personnel	381,809.93	1,125.49	10,405.89	370,278.55	370,278.55
Support Serv - Technology	2,217,110.07	1,058,651.01	314,833.12	843,625.94	843,625.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,273,518.76	10,488.41	1,263,030.35	0.00	0.00
Community Services	78,710.38	0.00	78,710.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,181,472.50	984,551.82	1,196,920.68	0.00	0.00
Community Services	135,489.28	0.00	135,489.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,908,777.82	3,908,777.82	0.00	0.00	0.00
Trust Funds					
All Costs *	33,744.00	0.00	33,744.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	86,822,203.24	**6,907,558.51**	**71,726,711.58**	**8,187,933.15**	**2,009,989.71**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
56020 Bullock Creek School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,596,833.86	0.00	10,596,833.86	0.00	0.00
Support Serv - Pupil	1,000,202.95	0.00	1,000,202.95	0.00	0.00
Support Serv - Instructional	704,800.08	0.00	704,800.08	0.00	0.00
Support Serv - Board of Ed	42,621.56	0.00	42,621.56	0.00	0.00
Support Serv - Executive Adm	265,796.59	0.00	265,796.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,018,867.30	0.00	1,018,867.30	0.00	0.00
Support Serv - Business	341,232.80	88,320.08	0.00	252,912.72	252,912.72
Operations and Maintenance	1,132,564.69	6,636.90	0.00	1,125,927.79	0.00
Pupil Transportation	892,727.27	0.00	892,727.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	56,343.92	0.00	53,391.92	2,952.00	2,952.00
Support Serv - Technology	31,313.52	0.00	0.00	31,313.52	31,313.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	300,106.96	0.00	300,106.96	0.00	0.00
Community Services	34,808.10	0.00	34,808.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	31,518.86	0.00	31,518.86	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	762,021.46	431,672.68	330,348.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,677,922.97	1,677,922.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,169,472.10	1,169,472.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,059,154.99	**3,374,024.73**	**15,272,024.23**	**1,413,106.03**	**287,178.24**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
56030 Coleman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,846,842.22	0.00	3,846,842.22	0.00	0.00
Support Serv - Pupil	257,562.38	0.00	257,562.38	0.00	0.00
Support Serv - Instructional	201,623.58	0.00	201,623.58	0.00	0.00
Support Serv - Board of Ed	49,319.57	28,333.34	20,986.23	0.00	0.00
Support Serv - Executive Adm	228,349.93	0.00	228,349.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	372,245.21	0.00	372,245.21	0.00	0.00
Support Serv - Business	152,283.66	3,768.60	0.00	148,515.06	148,515.06
Operations and Maintenance	677,937.55	1,739.99	0.00	676,197.56	0.00
Pupil Transportation	445,770.20	33,110.00	412,660.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,982.87	0.00	12,982.87	0.00	0.00
Support Serv - Technology	126,178.86	43,081.64	4,313.71	78,783.51	78,783.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	158,826.38	0.00	158,826.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,072.60	22,964.47	251,108.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	484,097.24	484,097.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	55,600.00	55,600.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,343,692.25	**672,695.28**	**5,767,500.84**	**903,496.13**	**227,298.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
56050 Meridian Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,809,637.14	7,603.00	6,802,034.14	0.00	0.00
Support Serv - Pupil	542,535.06	0.00	542,535.06	0.00	0.00
Support Serv - Instructional	249,743.21	0.00	249,743.21	0.00	0.00
Support Serv - Board of Ed	37,679.61	0.00	37,679.61	0.00	0.00
Support Serv - Executive Adm	229,370.44	0.00	229,370.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	477,670.83	0.00	477,670.83	0.00	0.00
Support Serv - Business	247,349.25	82,181.64	0.00	165,167.61	165,167.61
Operations and Maintenance	912,718.42	0.00	0.00	912,718.42	0.00
Pupil Transportation	576,530.36	0.00	576,530.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	28,520.80	0.00	28,520.80	0.00	0.00
Support Serv - Technology	179,592.33	3,184.77	0.00	176,407.56	176,407.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	199,724.71	0.00	199,724.71	0.00	0.00
Community Services	257,522.39	0.00	257,522.39	0.00	0.00
Payments to Government Agencies	294,518.00	294,518.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	546,226.88	206,711.90	339,514.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,728,311.57	1,728,311.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	115,168.76	115,168.76	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,432,819.76	**2,437,679.64**	**9,740,846.53**	**1,254,293.59**	**341,575.17**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
56901 Windover High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	472,764.36	2,945.61	469,818.75	0.00	0.00
Support Serv - Pupil	20,201.00	0.00	20,201.00	0.00	0.00
Support Serv - Instructional	94,496.97	741.00	93,755.97	0.00	0.00
Support Serv - Board of Ed	4,330.99	0.00	4,330.99	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	164,060.08	0.00	164,060.08	0.00	0.00
Support Serv - Business	37,431.16	3,242.88	1,952.01	32,236.27	32,236.27
Operations and Maintenance	86,068.49	0.00	0.00	86,068.49	0.00
Pupil Transportation	53,113.25	0.00	53,113.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	250.00	0.00	250.00	0.00	0.00
Support Serv - Technology	180.57	0.00	0.00	180.57	180.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,750.00	0.00	1,750.00	0.00	0.00
Payments to Government Agencies	2,652.32	2,652.32	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,432.00	29,182.00	2,250.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	968,731.19	**38,763.81**	**811,482.05**	**118,485.33**	**32,416.84**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
56902 Midland Academy of Advanced and Creative Studies
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	845,225.32	0.00	845,225.32	0.00	0.00
Support Serv - Pupil	35,422.04	0.00	35,422.04	0.00	0.00
Support Serv - Instructional	100,577.10	0.00	100,577.10	0.00	0.00
Support Serv - Board of Ed	13,706.80	0.00	13,706.80	0.00	0.00
Support Serv - Executive Adm	101,743.53	0.00	101,743.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	95,398.77	0.00	95,398.77	0.00	0.00
Support Serv - Business	49,150.00	0.00	0.00	49,150.00	49,150.00
Operations and Maintenance	442,031.15	0.00	0.00	442,031.15	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	66,437.87	0.00	66,437.87	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	26,170.60	0.00	0.00	26,170.60	26,170.60
Support Serv - Pupil Accounting	22,964.00	0.00	22,964.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,798,827.18	**0.00**	**1,281,475.43**	**517,351.75**	**75,320.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
56903 Academic and Career Education Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	412,417.43	0.00	412,417.43	0.00	0.00
Support Serv - Pupil	45,532.30	0.00	45,532.30	0.00	0.00
Support Serv - Instructional	10,436.34	0.00	10,436.34	0.00	0.00
Support Serv - Board of Ed	4,538.57	0.00	4,538.57	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	104,928.30	0.00	104,928.30	0.00	0.00
Support Serv - Business	61,458.75	3,051.70	1,291.09	57,115.96	57,115.96
Operations and Maintenance	183,611.39	0.00	2,055.00	181,556.39	0.00
Pupil Transportation	42,804.25	0.00	42,804.25	0.00	0.00
Support Serv - Planning & Research	1,833.00	0.00	1,833.00	0.00	0.00
Support Serv - Communication	13,049.65	0.00	13,049.65	0.00	0.00
Support Serv - Staff & Personnel	14,892.00	0.00	3,250.00	11,642.00	11,642.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	439.85	0.00	439.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,431.20	14,431.20	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	910,373.03	**17,482.90**	**642,575.78**	**250,314.35**	**68,757.96**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
57020 Lake City Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,929,754.59	1,989.74	5,927,764.85	0.00	0.00
Support Serv - Pupil	422,518.22	0.00	422,518.22	0.00	0.00
Support Serv - Instructional	196,703.15	1,821.75	194,881.40	0.00	0.00
Support Serv - Board of Ed	71,507.84	0.00	71,507.84	0.00	0.00
Support Serv - Executive Adm	215,493.62	1,566.00	213,927.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	763,364.45	0.00	763,364.45	0.00	0.00
Support Serv - Business	167,749.19	15,732.31	0.00	152,016.88	152,016.88
Operations and Maintenance	868,299.50	8,997.23	0.00	859,302.27	0.00
Pupil Transportation	640,987.06	88,527.00	552,460.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	219,454.33	72,476.77	6,153.06	140,824.50	140,824.50
Support Serv - Pupil Accounting	8,182.43	0.00	8,182.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	168,975.04	7,361.84	161,613.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	688,852.47	299,477.12	389,375.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	385,610.76	385,610.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	171,620.93	171,620.93	0.00	0.00	0.00
Trust Funds					
All Costs *	250.00	0.00	250.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,919,323.58	**1,055,181.45**	**8,711,998.48**	**1,152,143.65**	**292,841.38**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
57030 McBain Rural Agricultural Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,513,150.64	0.00	5,513,150.64	0.00	0.00
Support Serv - Pupil	206,720.36	0.00	206,720.36	0.00	0.00
Support Serv - Instructional	234,487.57	44,737.32	189,750.25	0.00	0.00
Support Serv - Board of Ed	54,284.82	0.00	54,284.82	0.00	0.00
Support Serv - Executive Adm	215,543.51	0.00	215,543.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	554,827.46	0.00	554,827.46	0.00	0.00
Support Serv - Business	321,720.58	185.29	0.00	321,535.29	321,535.29
Operations and Maintenance	824,763.48	15,410.00	0.00	809,353.48	0.00
Pupil Transportation	790,204.40	82,511.00	707,693.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,901.26	2,795.00	19,106.26	0.00	0.00
Support Serv - Other	302,623.84	1,410.54	301,213.30	0.00	0.00
Community Services	2,828.26	0.00	2,828.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	360,779.91	191,225.97	169,553.94	0.00	0.00
Community Services	31,833.20	1,798.07	30,035.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	454,863.25	454,863.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	59,594.60	59,594.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,950,127.14	**854,531.04**	**7,964,707.33**	**1,130,888.77**	**321,535.29**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58000 Monroe ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	767,115.30	13,737.70	753,377.60	0.00	0.00
Support Serv - Pupil	219,766.74	0.00	219,766.74	0.00	0.00
Support Serv - Instructional	2,045,678.28	49,204.10	1,996,474.18	0.00	0.00
Support Serv - Board of Ed	37,781.56	0.00	37,781.56	0.00	0.00
Support Serv - Executive Adm	344,342.03	0.00	344,342.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	230,600.70	0.00	230,600.70	0.00	0.00
Support Serv - Business	580,770.35	0.00	0.00	580,770.35	580,770.35
Operations and Maintenance	409,121.16	0.00	100,281.38	308,839.78	0.00
Pupil Transportation	19,884.17	0.00	19,884.17	0.00	0.00
Support Serv - Planning & Research	131,474.90	0.00	131,474.90	0.00	0.00
Support Serv - Communication	119,691.40	0.00	119,691.40	0.00	0.00
Support Serv - Staff & Personnel	313,364.56	1,702.93	10,078.74	301,582.89	301,582.89
Support Serv - Technology	859,948.64	18,534.26	13,197.42	828,216.96	828,216.96
Support Serv - Pupil Accounting	35,004.88	0.00	35,004.88	0.00	0.00
Support Serv - Central - Other	43,500.00	0.00	43,500.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	493,005.39	4,731.82	488,273.57	0.00	0.00
Payments to Government Agencies	6,048,938.46	6,048,938.46	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,318,212.69	337,681.58	11,980,531.11	0.00	0.00
Support Serv - Pupil	9,926,070.60	8,970.00	9,917,100.60	0.00	0.00
Support Serv - Instructional	2,001,362.81	0.00	2,001,362.81	0.00	0.00
Support Serv - Board of Ed	85,239.76	0.00	85,239.76	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	183,844.33	0.00	183,844.33	0.00	0.00
Support Serv - Business	114,029.34	0.00	0.00	114,029.34	114,029.34
Operations and Maintenance	697,311.66	8,897.15	106,711.42	581,703.09	0.00
Pupil Transportation	924,072.16	97,068.00	827,004.16	0.00	0.00
Support Serv - Planning & Research	178,043.96	0.00	178,043.96	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,078.07	0.00	6,436.54	10,641.53	10,641.53
Support Serv - Technology	135,288.62	43,753.58	87,302.00	4,233.04	4,233.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	4,853.11	4,853.11	0.00	0.00	0.00
Support Serv - Other	150,813.37	51,102.35	99,711.02	0.00	0.00
Community Services	666,985.79	22,907.05	644,078.74	0.00	0.00
Payments to Government Agencies	8,798,628.78	8,798,628.78	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	208,516.07	208,516.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	273,220.47	273,220.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,383,560.11	**15,992,447.41**	**30,661,095.72**	**2,730,016.98**	**1,839,474.11**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58010 Monroe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,435,268.96	11,407.11	32,423,861.85	0.00	0.00
Support Serv - Pupil	2,324,986.69	0.00	2,324,986.69	0.00	0.00
Support Serv - Instructional	2,486,694.43	0.00	2,486,694.43	0.00	0.00
Support Serv - Board of Ed	184,612.07	0.00	184,612.07	0.00	0.00
Support Serv - Executive Adm	271,647.22	0.00	271,647.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,852,105.67	10,632.37	2,841,473.30	0.00	0.00
Support Serv - Business	1,108,623.83	262,158.67	34,034.65	812,430.51	812,430.51
Operations and Maintenance	5,328,024.20	33,358.87	0.00	5,294,665.33	0.00
Pupil Transportation	4,153,582.65	772,314.72	3,381,267.93	0.00	0.00
Support Serv - Planning & Research	35,000.00	0.00	35,000.00	0.00	0.00
Support Serv - Communication	76,262.39	0.00	76,262.39	0.00	0.00
Support Serv - Staff & Personnel	224,792.23	335.96	36,657.89	187,798.38	187,798.38
Support Serv - Technology	985,438.76	48,321.57	34,034.65	903,082.54	903,082.54
Support Serv - Pupil Accounting	49,769.68	0.00	49,769.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	698,195.29	834.00	697,361.29	0.00	0.00
Community Services	716,321.73	0.00	716,321.73	0.00	0.00
Payments to Government Agencies	47,075.90	47,075.90	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,775.80	0.00	7,459.43	1,316.37	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,545,789.93	330,688.93	2,215,101.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	147,130.00	147,130.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,359,045.10	2,359,045.10	0.00	0.00	0.00
Trust Funds					
All Costs *	39,865.26	0.00	39,865.26	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,079,007.79	**4,023,303.20**	**47,856,411.46**	**7,199,293.13**	**1,903,311.43**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58020 Airport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,709,000.87	189,141.10	13,519,859.77	0.00	0.00
Support Serv - Pupil	1,216,040.00	0.00	1,216,040.00	0.00	0.00
Support Serv - Instructional	502,902.33	0.00	502,902.33	0.00	0.00
Support Serv - Board of Ed	111,606.68	0.00	111,606.68	0.00	0.00
Support Serv - Executive Adm	269,063.50	958.00	268,105.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,327,016.44	0.00	1,327,016.44	0.00	0.00
Support Serv - Business	860,321.07	240,469.75	0.00	619,851.32	619,851.32
Operations and Maintenance	2,076,801.21	98,144.15	0.00	1,978,657.06	0.00
Pupil Transportation	1,886,915.57	231,444.00	1,655,471.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,682.88	0.00	7,682.88	0.00	0.00
Support Serv - Staff & Personnel	122,559.90	50,000.00	15,118.57	57,441.33	57,441.33
Support Serv - Technology	608,386.68	95,860.30	0.00	512,526.38	512,526.38
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	377,000.22	0.00	377,000.22	0.00	0.00
Community Services	183,400.23	0.00	183,400.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	273,439.30	273,439.30	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,904.84	0.00	3,201.97	702.87	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,142,323.93	84,065.32	1,058,258.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	647,675.31	647,675.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	635,864.57	635,864.57	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,961,905.53	**2,547,061.80**	**20,245,664.77**	**3,169,178.96**	**1,189,819.03**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58030 Bedford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,695,736.84	0.00	27,695,736.84	0.00	0.00
Support Serv - Pupil	1,959,210.02	0.00	1,959,210.02	0.00	0.00
Support Serv - Instructional	2,221,942.08	514,531.87	1,707,410.21	0.00	0.00
Support Serv - Board of Ed	190,779.97	0.00	190,779.97	0.00	0.00
Support Serv - Executive Adm	406,980.32	0.00	406,980.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,508,686.46	0.00	2,508,686.46	0.00	0.00
Support Serv - Business	448,320.95	16,584.43	0.00	431,736.52	431,736.52
Operations and Maintenance	3,634,088.98	0.00	0.00	3,634,088.98	0.00
Pupil Transportation	2,389,582.56	0.00	2,389,582.56	0.00	0.00
Support Serv - Planning & Research	10,455.94	0.00	10,455.94	0.00	0.00
Support Serv - Communication	63,161.65	0.00	63,161.65	0.00	0.00
Support Serv - Staff & Personnel	398,918.66	0.00	2,837.41	396,081.25	396,081.25
Support Serv - Technology	356,947.51	0.00	0.00	356,947.51	356,947.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	63,225.64	0.00	63,225.64	0.00	0.00
Support Serv - Other	783,995.17	0.00	783,995.17	0.00	0.00
Community Services	2,559.52	0.00	2,559.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	438.82	0.00	438.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,484,516.35	669,917.57	814,598.78	0.00	0.00
Community Services	1,817,577.52	50,199.00	1,767,378.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,816,087.76	1,816,087.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	423,328.59	423,328.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	48,676,541.31	**3,490,649.22**	**40,367,037.83**	**4,818,854.26**	**1,184,765.28**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58050 Dundee Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,391,049.00	5,792.46	8,385,256.54	0.00	0.00
Support Serv - Pupil	233,779.46	0.00	233,779.46	0.00	0.00
Support Serv - Instructional	192,936.74	1,805.35	191,131.39	0.00	0.00
Support Serv - Board of Ed	86,429.32	83.38	86,345.94	0.00	0.00
Support Serv - Executive Adm	278,872.09	0.00	278,872.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	873,481.24	1,743.02	871,738.22	0.00	0.00
Support Serv - Business	479,070.58	201,948.38	21,559.79	255,562.41	255,562.41
Operations and Maintenance	2,112,198.00	14,113.96	0.00	2,098,084.04	0.00
Pupil Transportation	728,105.74	50,688.00	677,417.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,263.76	0.00	3,263.76	0.00	0.00
Support Serv - Staff & Personnel	7,925.05	0.00	0.00	7,925.05	7,925.05
Support Serv - Technology	337,749.33	106,673.34	0.00	231,075.99	231,075.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,007.74	5,981.25	312,026.49	0.00	0.00
Community Services	40,795.63	589.99	40,205.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	36,956.35	0.00	27,102.57	9,853.78	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	530,990.67	0.00	530,990.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,629,282.67	2,629,282.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	157,363.72	157,363.72	0.00	0.00	0.00
Trust Funds					
All Costs *	22,769.50	0.00	22,769.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,461,026.59	**3,176,065.52**	**11,682,459.80**	**2,602,501.27**	**494,563.45**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58070 Ida Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,344,829.10	130,685.06	8,214,144.04	0.00	0.00
Support Serv - Pupil	734,854.91	0.00	734,854.91	0.00	0.00
Support Serv - Instructional	432,526.39	0.00	432,526.39	0.00	0.00
Support Serv - Board of Ed	52,868.66	0.00	52,868.66	0.00	0.00
Support Serv - Executive Adm	267,260.12	0.00	267,260.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	853,933.97	0.00	853,933.97	0.00	0.00
Support Serv - Business	224,863.18	4,229.26	6,035.39	214,598.53	214,598.53
Operations and Maintenance	1,176,407.71	2,246.53	0.00	1,174,161.18	0.00
Pupil Transportation	916,201.86	139,028.00	777,173.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,191.68	0.00	11,191.68	0.00	0.00
Support Serv - Staff & Personnel	5,846.79	0.00	2,325.08	3,521.71	3,521.71
Support Serv - Technology	172,104.63	26,398.08	0.00	145,706.55	145,706.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	261,394.55	29,190.73	232,203.82	0.00	0.00
Community Services	30,591.46	0.00	30,591.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	22,112.48	0.00	22,112.48	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	615,923.14	290,217.78	325,705.36	0.00	0.00
Community Services	4,393.05	281.88	4,111.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	213,421.53	213,421.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	329,393.46	329,393.46	0.00	0.00	0.00
Trust Funds					
All Costs *	500.00	0.00	500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,670,618.67	**1,165,092.31**	**11,967,538.39**	**1,537,987.97**	**363,826.79**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58080 Jefferson Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,449,292.23	11,534.28	12,437,757.95	0.00	0.00
Support Serv - Pupil	992,899.13	0.00	992,899.13	0.00	0.00
Support Serv - Instructional	499,845.66	71,873.48	427,972.18	0.00	0.00
Support Serv - Board of Ed	98,761.51	150.00	98,611.51	0.00	0.00
Support Serv - Executive Adm	280,575.86	0.00	280,575.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,324,320.62	1,010.30	1,323,310.32	0.00	0.00
Support Serv - Business	442,167.64	4,304.70	9,482.11	428,380.83	428,380.83
Operations and Maintenance	2,185,923.55	7,500.00	152,452.43	2,025,971.12	0.00
Pupil Transportation	744,695.49	199.00	744,496.49	0.00	0.00
Support Serv - Planning & Research	121,766.78	0.00	121,766.78	0.00	0.00
Support Serv - Communication	12,183.55	0.00	12,183.55	0.00	0.00
Support Serv - Staff & Personnel	4,969.00	0.00	3,159.00	1,810.00	1,810.00
Support Serv - Technology	605,458.69	0.00	0.00	605,458.69	605,458.69
Support Serv - Pupil Accounting	32,241.82	0.00	32,241.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	536,800.44	2,130.96	534,669.48	0.00	0.00
Community Services	106,946.28	9,586.43	97,359.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,238.26	0.00	0.00	11,238.26	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	795,326.68	45,220.81	750,105.87	0.00	0.00
Community Services	278,768.13	74,730.83	204,037.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	183,057.22	176,552.22	6,505.00	0.00	0.00
Debt Service Funds					
All Costs **	39,419.95	39,419.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	424,489.47	424,489.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,171,147.96	**868,702.43**	**18,229,586.63**	**3,072,858.90**	**1,035,649.52**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58090 Mason Consolidated Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,899,658.68	187,832.53	7,711,826.15	0.00	0.00
Support Serv - Pupil	605,175.66	0.00	605,175.66	0.00	0.00
Support Serv - Instructional	162,238.76	4,424.01	157,814.75	0.00	0.00
Support Serv - Board of Ed	63,776.42	0.00	63,776.42	0.00	0.00
Support Serv - Executive Adm	251,302.82	317.16	250,985.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	977,268.79	2,715.39	974,553.40	0.00	0.00
Support Serv - Business	309,031.00	45,168.43	15,838.08	248,024.49	248,024.49
Operations and Maintenance	1,151,979.92	0.00	5,189.69	1,146,790.23	0.00
Pupil Transportation	628,074.90	0.00	628,074.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,669.26	0.00	10,669.26	0.00	0.00
Support Serv - Staff & Personnel	25,756.23	0.00	9,875.12	15,881.11	15,881.11
Support Serv - Technology	92,039.49	3,441.37	0.00	88,598.12	88,598.12
Support Serv - Pupil Accounting	6,538.96	0.00	6,538.96	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	242,742.96	449.50	242,293.46	0.00	0.00
Community Services	50,869.64	0.00	50,869.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	351.54	0.00	0.00	351.54	351.54
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	492,467.29	186,518.80	305,948.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,188.87	14,188.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,786.88	15,786.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,999,918.07	**460,842.94**	**11,039,429.64**	**1,499,645.49**	**352,855.26**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58100 Summerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,724,095.40	102,404.98	3,621,690.42	0.00	0.00
Support Serv - Pupil	217,909.26	0.00	217,909.26	0.00	0.00
Support Serv - Instructional	28,733.21	0.00	28,733.21	0.00	0.00
Support Serv - Board of Ed	18,966.02	0.00	18,966.02	0.00	0.00
Support Serv - Executive Adm	218,049.19	0.00	218,049.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	524,303.10	324.99	523,978.11	0.00	0.00
Support Serv - Business	154,910.52	5,901.46	0.00	149,009.06	149,009.06
Operations and Maintenance	665,942.45	30,023.00	508.13	635,411.32	0.00
Pupil Transportation	371,431.92	0.00	371,431.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,966.68	0.00	4,966.68	0.00	0.00
Support Serv - Staff & Personnel	10,596.55	0.00	7,249.58	3,346.97	3,346.97
Support Serv - Technology	90,720.92	0.00	0.00	90,720.92	90,720.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	264,379.96	843.76	263,536.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,509.62	0.00	1,011.44	498.18	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	299,501.39	107,815.17	191,686.22	0.00	0.00
Community Services	67,509.52	383.48	67,126.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	351,879.07	351,879.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,218.22	3,218.22	0.00	0.00	0.00
Trust Funds					
All Costs *	1,500.00	0.00	1,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,020,123.00	**602,794.13**	**5,538,342.42**	**878,986.45**	**243,076.95**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58110 Whiteford Agricultural School District of the Counties of Lenawee and Monroe
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,751,615.88	59,372.28	3,692,243.60	0.00	0.00
Support Serv - Pupil	240,063.24	0.00	240,063.24	0.00	0.00
Support Serv - Instructional	163,986.42	44,555.61	119,430.81	0.00	0.00
Support Serv - Board of Ed	27,036.56	0.00	27,036.56	0.00	0.00
Support Serv - Executive Adm	208,284.11	0.00	208,284.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	407,257.87	0.00	407,257.87	0.00	0.00
Support Serv - Business	84,991.08	7,798.56	6,000.00	71,192.52	71,192.52
Operations and Maintenance	591,617.37	5,783.98	0.00	585,833.39	0.00
Pupil Transportation	429,282.21	44,014.00	385,268.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,902.69	0.00	9,902.69	0.00	0.00
Support Serv - Staff & Personnel	6,407.91	0.00	3,005.75	3,402.16	3,402.16
Support Serv - Technology	47,073.63	0.00	0.00	47,073.63	47,073.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	138,974.27	0.00	138,974.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	210,770.89	75,829.30	134,941.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	594,063.02	594,063.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,911,327.15	**831,416.75**	**5,372,408.70**	**707,501.70**	**121,668.31**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58901 New Bedford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	463,015.00	0.00	463,015.00	0.00	0.00
Support Serv - Pupil	7,114.00	0.00	7,114.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	22,518.00	0.00	22,518.00	0.00	0.00
Support Serv - Executive Adm	81,999.00	0.00	81,999.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	136,702.00	0.00	136,702.00	0.00	0.00
Support Serv - Business	38,664.00	6,376.00	0.00	32,288.00	32,288.00
Operations and Maintenance	93,082.00	0.00	0.00	93,082.00	0.00
Pupil Transportation	41,954.00	0.00	41,954.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	27,180.00	0.00	0.00	27,180.00	27,180.00
Support Serv - Pupil Accounting	3,304.00	0.00	3,304.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,737.00	0.00	2,737.00	0.00	0.00
Community Services	10,791.00	0.00	10,791.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	33,433.00	33,433.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	962,493.00	**39,809.00**	**770,134.00**	**152,550.00**	**59,468.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
58902 Triumph Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,107,964.00	0.00	2,107,964.00	0.00	0.00
Support Serv - Pupil	96,949.00	0.00	96,949.00	0.00	0.00
Support Serv - Instructional	478,656.00	0.00	478,656.00	0.00	0.00
Support Serv - Board of Ed	100,613.00	0.00	100,613.00	0.00	0.00
Support Serv - Executive Adm	372,743.00	0.00	372,743.00	0.00	0.00
Support Serv - Grant Writer	29,778.00	0.00	29,778.00	0.00	0.00
Support Serv - School Adm	372,161.00	0.00	372,161.00	0.00	0.00
Support Serv - Business	91,504.00	0.00	0.00	91,504.00	91,504.00
Operations and Maintenance	1,213,134.00	0.00	0.00	1,213,134.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,987.00	0.00	43,987.00	0.00	0.00
Support Serv - Staff & Personnel	160,730.00	0.00	0.00	160,730.00	160,730.00
Support Serv - Technology	133,685.00	0.00	0.00	133,685.00	133,685.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	80,333.00	0.00	80,333.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	167,826.00	8,132.00	159,694.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,450,063.00	**8,132.00**	**3,842,878.00**	**1,599,053.00**	**385,919.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
59000 Montcalm Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	287,181.85	0.00	287,181.85	0.00	0.00
Support Serv - Pupil	25,128.92	0.00	25,128.92	0.00	0.00
Support Serv - Instructional	800,220.44	56,440.42	743,780.02	0.00	0.00
Support Serv - Board of Ed	48,320.08	0.00	48,320.08	0.00	0.00
Support Serv - Executive Adm	244,488.35	0.00	244,488.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	633,419.97	10,342.63	0.00	623,077.34	623,077.34
Operations and Maintenance	307,147.30	0.00	1,587.79	305,559.51	0.00
Pupil Transportation	32,380.70	0.00	32,380.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	502.61	0.00	502.61	0.00	0.00
Support Serv - Staff & Personnel	4,191.01	0.00	0.00	4,191.01	4,191.01
Support Serv - Technology	145,611.95	0.00	0.00	145,611.95	145,611.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	272,483.87	0.00	272,483.87	0.00	0.00
Payments to Government Agencies	35,500.00	35,500.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,509,267.46	87,620.25	6,421,647.21	0.00	0.00
Support Serv - Pupil	4,514,604.73	2,124.89	4,512,479.84	0.00	0.00
Support Serv - Instructional	1,625,680.74	1,399.18	1,624,281.56	0.00	0.00
Support Serv - Board of Ed	36,222.46	0.00	36,222.46	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	310,358.60	1,298.83	309,059.77	0.00	0.00
Support Serv - Business	28,610.74	23,164.07	0.00	5,446.67	5,446.67
Operations and Maintenance	792,338.56	17,195.12	1,090.77	774,052.67	0.00
Pupil Transportation	2,068,764.74	394,438.97	1,674,325.77	0.00	0.00
Support Serv - Planning & Research	50,000.00	0.00	50,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,268.58	0.00	3,054.21	1,214.37	1,214.37
Support Serv - Technology	31,193.48	0.00	0.00	31,193.48	31,193.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	57,312.64	0.00	57,312.64	0.00	0.00
Community Services	115,661.29	0.00	115,661.29	0.00	0.00
Payments to Government Agencies	1,513,974.23	1,513,974.23	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,699,516.00	1,699,516.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,194,351.30	**3,843,014.59**	**16,460,989.71**	**1,890,347.00**	**810,734.82**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
59020 Carson City-Crystal Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,127,247.28	0.00	5,127,247.28	0.00	0.00
Support Serv - Pupil	391,866.76	0.00	391,866.76	0.00	0.00
Support Serv - Instructional	174,071.69	0.00	174,071.69	0.00	0.00
Support Serv - Board of Ed	47,700.35	0.00	47,700.35	0.00	0.00
Support Serv - Executive Adm	179,354.11	0.00	179,354.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	493,973.56	0.00	493,973.56	0.00	0.00
Support Serv - Business	130,302.59	21,046.01	6,651.62	102,604.96	102,604.96
Operations and Maintenance	895,406.98	20,894.32	12,279.13	862,233.53	0.00
Pupil Transportation	576,025.19	0.00	576,025.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,897.90	0.00	4,609.00	2,288.90	2,288.90
Support Serv - Technology	134,425.96	0.00	14,004.11	120,421.85	120,421.85
Support Serv - Pupil Accounting	5,257.88	0.00	5,257.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	228,285.75	0.00	228,285.75	0.00	0.00
Community Services	1,169.57	0.00	1,169.57	0.00	0.00
Payments to Government Agencies	3,856.00	3,856.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	440,830.13	215,282.17	225,547.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,100,564.23	1,100,564.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	691,242.81	691,242.81	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,628,478.74	**2,052,885.54**	**7,488,043.96**	**1,087,549.24**	**225,315.71**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
59045 Montabella Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,422,379.78	0.00	4,422,379.78	0.00	0.00
Support Serv - Pupil	408,743.37	0.00	408,743.37	0.00	0.00
Support Serv - Instructional	364,447.42	150.00	364,297.42	0.00	0.00
Support Serv - Board of Ed	29,962.46	0.00	29,962.46	0.00	0.00
Support Serv - Executive Adm	70,031.19	0.00	70,031.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	307,969.86	0.00	307,969.86	0.00	0.00
Support Serv - Business	254,992.59	63,509.95	0.00	191,482.64	191,482.64
Operations and Maintenance	537,038.62	0.00	0.00	537,038.62	0.00
Pupil Transportation	365,052.59	0.00	365,052.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,759.98	0.00	5,759.98	0.00	0.00
Support Serv - Staff & Personnel	4,744.35	0.00	505.00	4,239.35	4,239.35
Support Serv - Technology	99,564.98	0.00	0.00	99,564.98	99,564.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	5,781.95	0.00	5,781.95	0.00	0.00
Support Serv - Other	154,932.68	2,989.28	151,943.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	466,127.92	207,031.51	259,096.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,093,775.59	1,093,775.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,525,569.16	1,525,569.16	0.00	0.00	0.00
Trust Funds					
All Costs *	1,900.00	0.00	1,900.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,118,774.49	**2,893,025.49**	**6,393,423.41**	**832,325.59**	**295,286.97**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
59070 Greenville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,183,247.14	37,374.00	19,145,873.14	0.00	0.00
Support Serv - Pupil	2,007,551.10	0.00	2,007,551.10	0.00	0.00
Support Serv - Instructional	1,381,542.95	36,274.24	1,345,268.71	0.00	0.00
Support Serv - Board of Ed	78,144.15	0.00	78,144.15	0.00	0.00
Support Serv - Executive Adm	313,317.34	0.00	313,317.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,980,521.09	0.00	1,980,521.09	0.00	0.00
Support Serv - Business	555,390.42	82,025.77	0.00	473,364.65	473,364.65
Operations and Maintenance	2,640,075.74	23,192.45	0.00	2,616,883.29	0.00
Pupil Transportation	2,255,241.14	923,627.31	1,331,613.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	145,780.67	0.00	0.00	145,780.67	145,780.67
Support Serv - Technology	600,041.91	163,844.21	0.00	436,197.70	436,197.70
Support Serv - Pupil Accounting	5,626.40	0.00	5,626.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	819,190.87	7,350.00	811,840.87	0.00	0.00
Community Services	177,418.10	8,393.80	169,024.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	32,757.46	32,757.46	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,246,898.91	721,992.01	524,906.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,745,767.15	9,745,767.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	942,633.92	942,633.92	0.00	0.00	0.00
Trust Funds					
All Costs *	6,200.00	0.00	6,200.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,117,346.46	**12,725,232.32**	**27,719,887.83**	**3,672,226.31**	**1,055,343.02**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
59080 Tri County Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,875,027.79	6,443.50	11,868,584.29	0.00	0.00
Support Serv - Pupil	898,128.55	0.00	898,128.55	0.00	0.00
Support Serv - Instructional	614,248.97	0.00	614,248.97	0.00	0.00
Support Serv - Board of Ed	177,954.05	0.00	177,954.05	0.00	0.00
Support Serv - Executive Adm	214,495.84	0.00	214,495.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	981,302.72	0.00	981,302.72	0.00	0.00
Support Serv - Business	267,797.23	29.26	0.00	267,767.97	267,767.97
Operations and Maintenance	1,671,497.23	0.00	0.00	1,671,497.23	0.00
Pupil Transportation	1,357,224.04	151,700.00	1,205,524.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	74,832.89	0.00	9,832.89	65,000.00	65,000.00
Support Serv - Technology	206,903.53	0.00	0.00	206,903.53	206,903.53
Support Serv - Pupil Accounting	42,472.49	0.00	42,472.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	338,166.77	0.00	338,166.77	0.00	0.00
Community Services	34,329.64	4,059.48	30,270.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	250,587.47	250,587.47	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	31,204.57	0.00	31,204.57	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,021.21	0.00	1,021.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	764,154.00	349,391.78	414,762.22	0.00	0.00
Community Services	62.50	0.00	62.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,107,647.81	1,107,647.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	106,542.59	106,542.59	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,015,601.89	**1,976,401.89**	**16,828,031.27**	**2,211,168.73**	**539,671.50**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
59090 Lakeview Community Schools (Montcalm)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,705,073.80	72,664.88	7,632,408.92	0.00	0.00
Support Serv - Pupil	614,446.91	0.00	614,446.91	0.00	0.00
Support Serv - Instructional	322,884.81	1,314.78	321,570.03	0.00	0.00
Support Serv - Board of Ed	104,452.92	4,337.45	100,115.47	0.00	0.00
Support Serv - Executive Adm	262,173.40	0.00	262,173.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	851,532.15	2,264.43	849,267.72	0.00	0.00
Support Serv - Business	186,983.41	67,695.91	0.00	119,287.50	119,287.50
Operations and Maintenance	1,095,817.87	18,051.82	0.00	1,077,766.05	0.00
Pupil Transportation	668,156.64	131.14	668,025.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	40,614.53	0.00	31,415.31	9,199.22	9,199.22
Support Serv - Technology	138,531.54	0.00	0.00	138,531.54	138,531.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	36,706.12	0.00	36,706.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,988.12	4,220.00	1,768.12	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,005.98	0.00	10,794.97	2,211.01	0.00
Pupil Transportation	8,777.05	0.00	8,777.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	862,647.03	358,876.46	503,770.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,169,603.80	5,169,603.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,087,396.08	**5,699,160.67**	**11,041,240.09**	**1,346,995.32**	**267,018.26**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
59125 Central Montcalm Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,035,439.17	0.00	10,035,439.17	0.00	0.00
Support Serv - Pupil	689,341.54	0.00	689,341.54	0.00	0.00
Support Serv - Instructional	399,778.85	78,514.90	321,263.95	0.00	0.00
Support Serv - Board of Ed	87,818.82	0.00	87,818.82	0.00	0.00
Support Serv - Executive Adm	306,262.96	0.00	306,262.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,053,245.33	0.00	1,053,245.33	0.00	0.00
Support Serv - Business	156,730.59	22,238.87	0.00	134,491.72	134,491.72
Operations and Maintenance	1,643,906.84	159,156.19	3,840.00	1,480,910.65	0.00
Pupil Transportation	813,070.74	8,138.00	804,932.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,879.78	0.00	3,062.96	7,816.82	7,816.82
Support Serv - Technology	1,021,246.65	814,000.00	0.00	207,246.65	207,246.65
Support Serv - Pupil Accounting	5,869.50	0.00	5,869.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,953.16	73.43	190,879.73	0.00	0.00
Community Services	3,190.41	0.00	3,190.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,734.33	0.00	9,756.58	1,977.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	736.00	0.00	0.00	736.00	736.00
Support Serv - Technology	6,321.94	0.00	5,183.99	1,137.95	1,137.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	968,886.87	460,891.92	507,994.95	0.00	0.00
Community Services	31,480.31	0.00	31,480.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,966,351.43	1,966,351.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	889,787.80	889,787.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,293,033.02	**4,399,152.54**	**14,059,562.94**	**1,834,317.54**	**351,429.14**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
59150 Vestaburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,923,984.79	0.00	3,923,984.79	0.00	0.00
Support Serv - Pupil	191,176.86	0.00	191,176.86	0.00	0.00
Support Serv - Instructional	42,960.78	0.00	42,960.78	0.00	0.00
Support Serv - Board of Ed	50,531.56	0.00	50,531.56	0.00	0.00
Support Serv - Executive Adm	234,523.07	0.00	234,523.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	335,367.31	0.00	335,367.31	0.00	0.00
Support Serv - Business	106,074.83	14,725.37	2,821.44	88,528.02	88,528.02
Operations and Maintenance	504,196.02	0.00	0.00	504,196.02	0.00
Pupil Transportation	261,248.77	0.00	261,248.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	474.00	0.00	474.00	0.00	0.00
Support Serv - Technology	83,927.71	0.00	0.00	83,927.71	83,927.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	131,174.76	0.00	131,174.76	0.00	0.00
Community Services	3,331.81	0.00	3,331.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	252,223.44	109,033.43	143,190.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,264,738.62	1,264,738.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,443,318.99	3,443,318.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,829,253.32	**4,831,816.41**	**5,320,785.16**	**676,651.75**	**172,455.73**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
59901 Threshold Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	845,474.10	0.00	845,474.10	0.00	0.00
Support Serv - Pupil	488.72	0.00	488.72	0.00	0.00
Support Serv - Instructional	11,423.77	0.00	11,423.77	0.00	0.00
Support Serv - Board of Ed	6,241.80	0.00	6,241.80	0.00	0.00
Support Serv - Executive Adm	44,245.12	0.00	44,245.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	156,252.45	0.00	156,252.45	0.00	0.00
Support Serv - Business	58,275.85	0.00	0.00	58,275.85	58,275.85
Operations and Maintenance	222,588.25	0.00	313.60	222,274.65	0.00
Pupil Transportation	243,454.36	0.00	243,454.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	43,044.01	0.00	3,966.60	39,077.41	39,077.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	448.49	0.00	448.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	131,406.00	4,886.95	126,519.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,763,342.92	**4,886.95**	**1,438,828.06**	**319,627.91**	**97,353.26**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
60010 Atlanta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,722,669.67	6,277.28	1,716,392.39	0.00	0.00
Support Serv - Pupil	48,818.45	0.00	48,818.45	0.00	0.00
Support Serv - Instructional	5,037.49	0.00	5,037.49	0.00	0.00
Support Serv - Board of Ed	23,745.59	0.00	23,745.59	0.00	0.00
Support Serv - Executive Adm	125,003.44	0.00	125,003.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	121,826.78	712.00	121,114.78	0.00	0.00
Support Serv - Business	176,429.01	12,416.35	8,505.04	155,507.62	155,507.62
Operations and Maintenance	334,464.10	0.00	0.00	334,464.10	0.00
Pupil Transportation	351,536.94	149,548.85	201,988.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	710.00	0.00	710.00	0.00	0.00
Support Serv - Technology	40,059.67	0.00	0.00	40,059.67	40,059.67
Support Serv - Pupil Accounting	1,421.00	0.00	1,421.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	69,345.08	0.00	69,345.08	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	156,715.31	66,718.79	89,996.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	570,092.81	570,092.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,747,875.34	**805,766.08**	**2,412,077.87**	**530,031.39**	**195,567.29**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
60020 Hillman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,886,675.08	6,776.00	2,879,899.08	0.00	0.00
Support Serv - Pupil	48,323.32	0.00	48,323.32	0.00	0.00
Support Serv - Instructional	11,061.02	0.00	11,061.02	0.00	0.00
Support Serv - Board of Ed	47,057.00	0.00	47,057.00	0.00	0.00
Support Serv - Executive Adm	51,565.46	0.00	51,565.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	269,830.01	0.00	269,830.01	0.00	0.00
Support Serv - Business	129,238.28	12,104.71	8,515.65	108,617.92	108,617.92
Operations and Maintenance	598,560.74	4,029.50	0.00	594,531.24	0.00
Pupil Transportation	453,661.76	147,865.49	305,796.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	20,322.50	0.00	2,828.40	17,494.10	17,494.10
Support Serv - Technology	79,605.66	0.00	0.00	79,605.66	79,605.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	106,354.48	6,388.00	99,966.48	0.00	0.00
Community Services	300.00	0.00	300.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,134.12	158,863.55	155,270.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	597,871.12	597,871.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,614,560.55	**933,898.37**	**3,880,413.26**	**800,248.92**	**205,717.68**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61000 Muskegon Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	82,129.81	0.00	82,129.81	0.00	0.00
Support Serv - Pupil	519,674.52	1,554.00	518,120.52	0.00	0.00
Support Serv - Instructional	2,937,285.41	62,304.81	2,874,980.60	0.00	0.00
Support Serv - Board of Ed	66,218.46	0.00	66,218.46	0.00	0.00
Support Serv - Executive Adm	550,233.29	1,540.34	548,692.95	0.00	0.00
Support Serv - Grant Writer	1,574.76	0.00	1,574.76	0.00	0.00
Support Serv - School Adm	95,260.21	0.00	95,260.21	0.00	0.00
Support Serv - Business	1,215,327.43	13,211.83	137,076.77	1,065,038.83	1,065,038.83
Operations and Maintenance	317,565.47	0.00	145.00	317,420.47	0.00
Pupil Transportation	900,889.48	161,260.00	739,629.48	0.00	0.00
Support Serv - Planning & Research	444.36	0.00	444.36	0.00	0.00
Support Serv - Communication	204,117.38	10,863.51	193,253.87	0.00	0.00
Support Serv - Staff & Personnel	374,122.20	1,677.36	34,214.25	338,230.59	338,230.59
Support Serv - Technology	1,917,018.64	42,483.74	0.00	1,874,534.90	1,874,534.90
Support Serv - Pupil Accounting	33,773.44	0.00	33,773.44	0.00	0.00
Support Serv - Central - Other	119,892.41	0.00	119,892.41	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,666,838.18	23,788.22	1,643,049.96	0.00	0.00
Payments to Government Agencies	5,750,578.36	5,750,578.36	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,192,233.12	176,523.05	8,015,710.07	0.00	0.00
Support Serv - Pupil	3,109,514.25	84,870.30	3,024,643.95	0.00	0.00
Support Serv - Instructional	1,514,175.70	4,238.54	1,509,937.16	0.00	0.00
Support Serv - Board of Ed	98,148.58	0.00	98,148.58	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	925,659.46	7,150.38	918,509.08	0.00	0.00
Support Serv - Business	14,841.19	0.00	0.00	14,841.19	14,841.19
Operations and Maintenance	962,023.57	5,698.08	18,301.36	938,024.13	0.00
Pupil Transportation	3,806,399.01	79,145.20	3,727,253.81	0.00	0.00
Support Serv - Planning & Research	50,831.69	0.00	50,831.69	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	44,846.99	0.00	18,592.52	26,254.47	26,254.47
Support Serv - Technology	86,293.10	0.00	0.00	86,293.10	86,293.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	97,504.50	8,895.36	88,609.14	0.00	0.00
Community Services	25,244.78	0.00	25,244.78	0.00	0.00
Payments to Government Agencies	18,997,776.63	18,997,776.63	0.00	0.00	0.00
Facilities Acquisition	179,948.34	171,927.54	8,020.80	0.00	0.00
Debt Service Funds					
All Costs **	59,836.88	59,836.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	216,073.93	216,073.93	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	16.82	16.82	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,134,312.35	**25,881,414.88**	**24,592,259.79**	**4,660,637.68**	**3,405,193.08**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61010 Muskegon, Public Schools of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,134,276.19	3,810.78	32,130,465.41	0.00	0.00
Support Serv - Pupil	7,127,528.42	0.00	7,127,528.42	0.00	0.00
Support Serv - Instructional	4,579,573.62	0.00	4,579,573.62	0.00	0.00
Support Serv - Board of Ed	235,782.85	0.00	235,782.85	0.00	0.00
Support Serv - Executive Adm	454,843.40	0.00	454,843.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,381,637.54	0.00	2,381,637.54	0.00	0.00
Support Serv - Business	1,409,569.59	132,010.81	1,754.60	1,275,804.18	1,275,804.18
Operations and Maintenance	5,737,197.93	48,136.86	251,973.56	5,437,087.51	0.00
Pupil Transportation	2,410,798.32	0.00	2,410,798.32	0.00	0.00
Support Serv - Planning & Research	172,400.02	0.00	172,400.02	0.00	0.00
Support Serv - Communication	70,405.79	0.00	70,405.79	0.00	0.00
Support Serv - Staff & Personnel	436,416.39	0.00	28,366.51	408,049.88	408,049.88
Support Serv - Technology	1,102,004.80	0.00	161,047.57	940,957.23	940,957.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	746,592.34	9,509.92	737,082.42	0.00	0.00
Community Services	2,259,726.26	0.00	2,259,726.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,600.00	0.00	1,600.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,872.68	0.00	3,601.59	271.09	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,459,882.42	153,781.25	2,306,101.17	0.00	0.00
Community Services	1,844,156.82	668,322.15	1,175,834.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,363,677.10	4,363,677.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,156,123.89	5,156,123.89	0.00	0.00	0.00
Trust Funds					
All Costs *	47,455.16	0.00	47,455.16	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	652,486.00	652,486.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	75,788,007.53	**11,187,858.76**	**56,537,978.88**	**8,062,169.89**	**2,624,811.29**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61020 Muskegon Heights School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,557,808.16	3,411.24	11,554,396.92	0.00	0.00
Support Serv - Pupil	1,576,278.31	0.00	1,576,278.31	0.00	0.00
Support Serv - Instructional	1,324,925.15	101,823.56	1,223,101.59	0.00	0.00
Support Serv - Board of Ed	189,993.23	0.00	189,993.23	0.00	0.00
Support Serv - Executive Adm	342,979.48	0.00	342,979.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	940,166.26	0.00	940,166.26	0.00	0.00
Support Serv - Business	685,316.56	230,037.55	0.00	455,279.01	455,279.01
Operations and Maintenance	2,295,554.54	828.25	79,266.80	2,215,459.49	0.00
Pupil Transportation	844,123.20	30,145.00	813,978.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	369,100.91	210.25	45,587.48	323,303.18	323,303.18
Support Serv - Technology	90,962.63	9,865.06	2,089.75	79,007.82	79,007.82
Support Serv - Pupil Accounting	70,110.65	0.00	70,110.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	289,334.01	7,530.18	281,803.83	0.00	0.00
Community Services	1,209,264.97	4,706.40	1,204,558.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,131.03	0.00	7,598.17	532.86	0.00
Pupil Transportation	602.49	0.00	602.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,049,735.42	570,747.50	478,987.92	0.00	0.00
Community Services	22.95	0.00	22.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,764,866.15	1,764,866.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	100,747.89	100,747.89	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,710,023.99	**2,824,919.03**	**18,811,522.60**	**3,073,582.36**	**857,590.01**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61060 Mona Shores Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,890,779.76	52,925.05	20,837,854.71	0.00	0.00
Support Serv - Pupil	2,584,481.58	0.00	2,584,481.58	0.00	0.00
Support Serv - Instructional	805,754.98	650.00	805,104.98	0.00	0.00
Support Serv - Board of Ed	369,103.14	0.00	369,103.14	0.00	0.00
Support Serv - Executive Adm	447,405.72	0.00	447,405.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,931,712.54	0.00	1,931,712.54	0.00	0.00
Support Serv - Business	472,652.96	48,906.52	0.00	423,746.44	423,746.44
Operations and Maintenance	2,488,490.65	0.00	0.00	2,488,490.65	0.00
Pupil Transportation	1,060,130.99	0.00	1,060,130.99	0.00	0.00
Support Serv - Planning & Research	24,689.96	0.00	24,689.96	0.00	0.00
Support Serv - Communication	18,411.77	0.00	18,411.77	0.00	0.00
Support Serv - Staff & Personnel	338,524.07	0.00	0.00	338,524.07	338,524.07
Support Serv - Technology	769,550.51	73,899.90	0.00	695,650.61	695,650.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	789,442.49	1,460.03	787,982.46	0.00	0.00
Community Services	25,278.83	0.00	25,278.83	0.00	0.00
Payments to Government Agencies	30,922.28	30,922.28	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	494.68	0.00	0.00	494.68	494.68
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	567.37	0.00	567.37	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	962,559.63	435,683.55	526,876.08	0.00	0.00
Community Services	673,956.48	14,946.15	659,010.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,780,439.96	4,780,439.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,083,801.70	4,083,801.70	0.00	0.00	0.00
Trust Funds					
All Costs *	10,889.03	0.00	10,889.03	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,589.33	1,589.33	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,561,630.41	**9,525,224.47**	**30,089,499.49**	**3,946,906.45**	**1,458,415.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61065 Oakridge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,928,461.38	9,427.03	9,919,034.35	0.00	0.00
Support Serv - Pupil	758,165.14	0.00	758,165.14	0.00	0.00
Support Serv - Instructional	576,102.24	1,011.00	575,091.24	0.00	0.00
Support Serv - Board of Ed	106,273.46	0.00	106,273.46	0.00	0.00
Support Serv - Executive Adm	213,497.83	0.00	213,497.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	975,221.90	4,041.40	971,180.50	0.00	0.00
Support Serv - Business	417,259.56	57,780.08	32,279.67	327,199.81	327,199.81
Operations and Maintenance	1,546,982.86	8,435.70	370,405.06	1,168,142.10	0.00
Pupil Transportation	890,334.37	0.00	890,334.37	0.00	0.00
Support Serv - Planning & Research	1,519.51	0.00	1,519.51	0.00	0.00
Support Serv - Communication	253.30	0.00	253.30	0.00	0.00
Support Serv - Staff & Personnel	26,378.73	0.00	12,733.25	13,645.48	13,645.48
Support Serv - Technology	211,833.84	13,833.89	8.90	197,991.05	197,991.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	304,265.14	0.00	304,265.14	0.00	0.00
Community Services	66,985.23	0.00	66,985.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	943,627.00	372,992.53	570,634.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,470,330.14	1,470,330.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,873,749.96	1,873,749.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,311,241.59	**3,811,601.73**	**14,792,661.42**	**1,706,978.44**	**538,836.34**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61080 Fruitport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,508,866.70	4,544.23	18,504,322.47	0.00	0.00
Support Serv - Pupil	3,042,644.50	0.00	3,042,644.50	0.00	0.00
Support Serv - Instructional	1,124,268.66	10,522.17	1,113,746.49	0.00	0.00
Support Serv - Board of Ed	48,640.87	0.00	48,640.87	0.00	0.00
Support Serv - Executive Adm	300,293.98	0.00	300,293.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,437,702.41	0.00	1,437,702.41	0.00	0.00
Support Serv - Business	569,609.76	148,861.77	1,006.68	419,741.31	419,741.31
Operations and Maintenance	2,461,028.42	0.00	8,778.58	2,452,249.84	0.00
Pupil Transportation	1,067,828.62	0.00	1,067,828.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,404.03	0.00	17,404.03	0.00	0.00
Support Serv - Staff & Personnel	1,407.80	0.00	1,407.80	0.00	0.00
Support Serv - Technology	376,835.42	21,847.00	0.00	354,988.42	354,988.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,330.17	0.00	1,330.17	0.00	0.00
Support Serv - Other	421,200.52	0.00	421,200.52	0.00	0.00
Community Services	332,680.88	7,578.88	325,102.00	0.00	0.00
Payments to Government Agencies	11,658.00	11,658.00	0.00	0.00	0.00
Facilities Acquisition	700.00	700.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	560.67	0.00	0.00	560.67	560.67
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	3,101.50	0.00	3,101.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,038,296.38	581,457.86	456,838.52	0.00	0.00
Community Services	503,619.89	0.00	503,619.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,153,245.49	2,153,245.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,953,918.42	4,953,918.42	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,376,843.09	**7,894,333.82**	**27,254,969.03**	**3,227,540.24**	**775,290.40**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61120 Holton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,324,904.98	20,728.58	5,304,176.40	0.00	0.00
Support Serv - Pupil	429,042.51	0.00	429,042.51	0.00	0.00
Support Serv - Instructional	125,821.41	0.00	125,821.41	0.00	0.00
Support Serv - Board of Ed	53,979.21	4,500.00	49,479.21	0.00	0.00
Support Serv - Executive Adm	209,615.56	1,334.95	208,280.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	394,663.69	0.00	394,663.69	0.00	0.00
Support Serv - Business	174,300.83	17,855.61	15,622.96	140,822.26	140,822.26
Operations and Maintenance	858,220.17	0.00	299.00	857,921.17	0.00
Pupil Transportation	731,214.35	79,572.00	651,642.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,225.33	0.00	1,225.33	0.00	0.00
Support Serv - Staff & Personnel	434.46	0.00	434.46	0.00	0.00
Support Serv - Technology	207,101.59	70,218.66	0.00	136,882.93	136,882.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	173,336.19	0.00	173,336.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	485,145.02	242,115.34	243,029.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,151,079.27	1,151,079.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	157,725.35	157,725.35	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,477,809.92	**1,745,129.76**	**7,597,053.80**	**1,135,626.36**	**277,705.19**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61180 Montague Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,017,927.00	0.00	8,017,927.00	0.00	0.00
Support Serv - Pupil	628,123.04	0.00	628,123.04	0.00	0.00
Support Serv - Instructional	203,315.39	0.00	203,315.39	0.00	0.00
Support Serv - Board of Ed	47,121.21	0.00	47,121.21	0.00	0.00
Support Serv - Executive Adm	263,139.64	0.00	263,139.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	745,610.14	0.00	745,610.14	0.00	0.00
Support Serv - Business	275,986.87	32,350.88	0.00	243,635.99	243,635.99
Operations and Maintenance	1,303,738.34	0.00	0.00	1,303,738.34	0.00
Pupil Transportation	564,368.94	21,463.27	542,905.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,071.18	0.00	0.00	2,071.18	2,071.18
Support Serv - Technology	142,861.65	3,500.00	0.00	139,361.65	139,361.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,056.32	0.00	292,056.32	0.00	0.00
Community Services	1,001.22	0.00	1,001.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	655,521.64	372,639.45	282,882.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,178,247.59	4,178,247.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,030,566.67	11,030,566.67	0.00	0.00	0.00
Trust Funds					
All Costs *	2,700.00	0.00	2,700.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,354,356.84	**15,638,767.86**	**11,026,781.82**	**1,688,807.16**	**385,068.82**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61190 Orchard View Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,720,405.36	4,371.47	15,716,033.89	0.00	0.00
Support Serv - Pupil	971,395.52	0.00	971,395.52	0.00	0.00
Support Serv - Instructional	326,507.86	0.00	326,507.86	0.00	0.00
Support Serv - Board of Ed	57,046.03	0.00	57,046.03	0.00	0.00
Support Serv - Executive Adm	260,364.44	0.00	260,364.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,378,520.23	0.00	1,378,520.23	0.00	0.00
Support Serv - Business	428,820.23	101,812.50	0.00	327,007.73	327,007.73
Operations and Maintenance	1,590,427.31	1,749.28	39,810.66	1,548,867.37	0.00
Pupil Transportation	1,096,206.34	25,284.06	1,070,922.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	269,944.80	0.00	0.00	269,944.80	269,944.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	411,208.06	10,574.71	400,633.35	0.00	0.00
Community Services	1,985.67	0.00	1,985.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	458,519.05	0.00	458,519.05	0.00	0.00
Support Serv - Pupil	82,627.87	0.00	82,627.87	0.00	0.00
Support Serv - Instructional	566,983.20	0.00	566,983.20	0.00	0.00
Support Serv - Board of Ed	15,771.12	0.00	15,771.12	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,632.48	0.00	3,632.48	0.00	0.00
Operations and Maintenance	514,559.78	0.00	285,865.31	228,694.47	0.00
Pupil Transportation	11,072.23	0.00	11,072.23	0.00	0.00
Support Serv - Planning & Research	7,000.00	0.00	7,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	23,183.73	0.00	15,860.70	7,323.03	7,323.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,407,720.23	684,022.84	723,697.39	0.00	0.00
Community Services	5,376,593.99	267,551.69	5,109,042.30	0.00	0.00
Payments to Government Agencies	22,594.46	22,594.46	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,233,022.75	3,233,022.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,772.65	4,772.65	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,240,885.39	**4,355,756.41**	**27,503,291.58**	**2,381,837.40**	**604,275.56**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61210 Ravenna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,071,138.03	3,792.00	6,067,346.03	0.00	0.00
Support Serv - Pupil	503,701.15	0.00	503,701.15	0.00	0.00
Support Serv - Instructional	184,433.61	0.00	184,433.61	0.00	0.00
Support Serv - Board of Ed	82,722.07	0.00	82,722.07	0.00	0.00
Support Serv - Executive Adm	224,624.47	0.00	224,624.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	433,645.55	0.00	433,645.55	0.00	0.00
Support Serv - Business	164,016.61	13,435.90	0.00	150,580.71	150,580.71
Operations and Maintenance	1,114,372.87	18,142.17	15,604.67	1,080,626.03	0.00
Pupil Transportation	538,126.16	0.00	538,126.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	28,457.99	0.00	443.80	28,014.19	28,014.19
Support Serv - Technology	191,513.95	1,899.00	0.00	189,614.95	189,614.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	31,588.34	0.00	31,588.34	0.00	0.00
Support Serv - Other	210,938.32	0.00	210,938.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	30.49	30.49	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	574,558.34	31,099.89	543,458.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,942,336.52	1,942,336.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,389,835.36	4,389,835.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,686,039.83	**6,400,571.33**	**8,836,632.62**	**1,448,835.88**	**368,209.85**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61220 Reeths-Puffer Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,017,384.67	81,840.64	21,935,544.03	0.00	0.00
Support Serv - Pupil	2,840,291.56	0.00	2,840,291.56	0.00	0.00
Support Serv - Instructional	1,213,642.99	0.00	1,213,642.99	0.00	0.00
Support Serv - Board of Ed	58,791.72	0.00	58,791.72	0.00	0.00
Support Serv - Executive Adm	337,401.70	0.00	337,401.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,969,944.86	0.00	1,969,944.86	0.00	0.00
Support Serv - Business	547,169.49	70,338.61	0.00	476,830.88	476,830.88
Operations and Maintenance	2,434,586.23	0.00	0.00	2,434,586.23	0.00
Pupil Transportation	1,320,415.47	0.00	1,320,415.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,161.86	0.00	28,161.86	0.00	0.00
Support Serv - Staff & Personnel	226,746.40	0.00	16,971.30	209,775.10	209,775.10
Support Serv - Technology	371,608.76	0.00	0.00	371,608.76	371,608.76
Support Serv - Pupil Accounting	21,401.21	0.00	21,401.21	0.00	0.00
Support Serv - Central - Other	31,606.87	0.00	31,606.87	0.00	0.00
Support Serv - Other	655,532.20	0.00	655,532.20	0.00	0.00
Community Services	387,529.92	0.00	387,529.92	0.00	0.00
Payments to Government Agencies	58,346.00	58,346.00	0.00	0.00	0.00
Facilities Acquisition	7,487.68	7,487.68	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	2,554.00	0.00	2,554.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,231.40	0.00	7,819.83	411.57	0.00
Pupil Transportation	750.19	0.00	750.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,260,235.97	650,556.39	609,679.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,633,254.05	7,633,254.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,186,699.60	13,186,699.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	56,619,774.80	**21,688,522.97**	**31,438,039.29**	**3,493,212.54**	**1,058,214.74**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61230 North Muskegon Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,625,209.10	0.00	5,625,209.10	0.00	0.00
Support Serv - Pupil	346,724.94	0.00	346,724.94	0.00	0.00
Support Serv - Instructional	147,148.25	0.00	147,148.25	0.00	0.00
Support Serv - Board of Ed	31,396.42	0.00	31,396.42	0.00	0.00
Support Serv - Executive Adm	349,917.55	0.00	349,917.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	297,416.97	0.00	297,416.97	0.00	0.00
Support Serv - Business	95,069.38	4,735.32	32,969.19	57,364.87	57,364.87
Operations and Maintenance	619,699.63	32,390.06	0.00	587,309.57	0.00
Pupil Transportation	110,648.80	0.00	110,648.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,615.80	0.00	1,321.00	4,294.80	4,294.80
Support Serv - Technology	109,331.07	5,021.00	0.00	104,310.07	104,310.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	196,325.10	0.00	196,325.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	288,000.02	171,632.11	116,367.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,687,590.86	1,687,590.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,263,249.36	1,263,249.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,173,343.25	**3,164,618.71**	**7,255,445.23**	**753,279.31**	**165,969.74**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61240 Whitehall District Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,407,022.08	25,041.82	12,381,980.26	0.00	0.00
Support Serv - Pupil	965,643.20	0.00	965,643.20	0.00	0.00
Support Serv - Instructional	689,428.33	0.00	689,428.33	0.00	0.00
Support Serv - Board of Ed	130,311.21	0.00	130,311.21	0.00	0.00
Support Serv - Executive Adm	361,066.08	0.00	361,066.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	981,548.15	0.00	981,548.15	0.00	0.00
Support Serv - Business	301,573.63	108,257.89	0.00	193,315.74	193,315.74
Operations and Maintenance	1,485,744.12	21,112.00	75,030.85	1,389,601.27	0.00
Pupil Transportation	880,979.44	0.00	880,979.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	26,224.49	0.00	14,937.78	11,286.71	11,286.71
Support Serv - Technology	300,392.50	11,449.86	0.00	288,942.64	288,942.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	10,633.97	0.00	10,633.97	0.00	0.00
Support Serv - Other	461,443.41	3,847.50	457,595.91	0.00	0.00
Community Services	2,950.00	0.00	2,950.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	42,564.35	0.00	42,564.35	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	17,300.00	0.00	17,300.00	0.00	0.00
Support Serv - Board of Ed	4,049.85	0.00	4,049.85	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	40,000.00	0.00	0.00	40,000.00	40,000.00
Operations and Maintenance	106,961.88	52,396.88	21,765.01	32,799.99	0.00
Pupil Transportation	6,937.09	0.00	6,937.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	50,422.72	0.00	0.00	50,422.72	50,422.72
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	740,264.11	398,797.62	341,466.49	0.00	0.00
Community Services	3,078,921.97	38,027.69	3,040,894.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,182,557.81	3,182,557.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,607,640.11	2,607,640.11	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,882,580.50	**6,449,129.18**	**20,427,082.25**	**2,006,369.07**	**583,967.81**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61902 Timberland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,297,009.00	0.00	2,297,009.00	0.00	0.00
Support Serv - Pupil	117,086.00	0.00	117,086.00	0.00	0.00
Support Serv - Instructional	207,070.00	0.00	207,070.00	0.00	0.00
Support Serv - Board of Ed	66,763.00	0.00	66,763.00	0.00	0.00
Support Serv - Executive Adm	219,703.00	0.00	219,703.00	0.00	0.00
Support Serv - Grant Writer	12,043.00	0.00	12,043.00	0.00	0.00
Support Serv - School Adm	465,333.00	0.00	465,333.00	0.00	0.00
Support Serv - Business	51,396.00	0.00	0.00	51,396.00	51,396.00
Operations and Maintenance	1,078,341.00	0.00	0.00	1,078,341.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,211.00	0.00	22,211.00	0.00	0.00
Support Serv - Staff & Personnel	61,059.00	0.00	0.00	61,059.00	61,059.00
Support Serv - Technology	54,064.00	0.00	0.00	54,064.00	54,064.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,122.00	0.00	45,122.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	217,166.00	60,164.00	157,002.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,914,366.00	**60,164.00**	**3,609,342.00**	**1,244,860.00**	**166,519.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61903 WayPoint Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	905,429.20	9,008.53	896,420.67	0.00	0.00
Support Serv - Pupil	95,138.63	0.00	95,138.63	0.00	0.00
Support Serv - Instructional	21,753.48	0.00	21,753.48	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	207,479.48	0.00	207,479.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	121,498.79	0.00	121,498.79	0.00	0.00
Support Serv - Business	41,933.24	2,860.89	0.00	39,072.35	39,072.35
Operations and Maintenance	148,534.23	8,750.00	0.00	139,784.23	0.00
Pupil Transportation	27,784.64	0.00	27,784.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,925.54	0.00	1,925.54	0.00	0.00
Support Serv - Technology	5,319.40	0.00	0.00	5,319.40	5,319.40
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,612.71	0.00	10,612.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	53,908.26	53,908.26	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	112,245.41	91,976.14	20,269.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,753,563.01	**166,503.82**	**1,402,883.21**	**184,175.98**	**44,391.75**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
61904 Three Oaks Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,508,443.82	25,193.94	1,483,249.88	0.00	0.00
Support Serv - Pupil	109,053.41	0.00	109,053.41	0.00	0.00
Support Serv - Instructional	120,230.26	0.00	120,230.26	0.00	0.00
Support Serv - Board of Ed	27,113.59	0.00	27,113.59	0.00	0.00
Support Serv - Executive Adm	412,055.39	0.00	412,055.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	205,743.35	5,750.56	199,992.79	0.00	0.00
Support Serv - Business	13,149.87	13,149.87	0.00	0.00	0.00
Operations and Maintenance	437,040.57	0.00	0.00	437,040.57	0.00
Pupil Transportation	232,847.95	0.00	232,847.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,118.43	0.00	43,118.43	0.00	0.00
Support Serv - Staff & Personnel	3,245.87	0.00	1,759.76	1,486.11	1,486.11
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	207,895.08	115,266.29	92,628.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,319,937.59	**159,360.66**	**2,722,050.25**	**438,526.68**	**1,486.11**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
62000 Newaygo County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,044,414.04	0.00	1,044,414.04	0.00	0.00
Support Serv - Pupil	39,523.60	0.00	39,523.60	0.00	0.00
Support Serv - Instructional	645,926.22	0.00	645,926.22	0.00	0.00
Support Serv - Board of Ed	39,521.89	0.00	39,521.89	0.00	0.00
Support Serv - Executive Adm	280,112.03	0.00	280,112.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	477,472.93	1,182.40	12,998.57	463,291.96	463,291.96
Operations and Maintenance	435,215.97	1,195.68	0.00	434,020.29	0.00
Pupil Transportation	392.38	0.00	392.38	0.00	0.00
Support Serv - Planning & Research	3,719.12	0.00	3,719.12	0.00	0.00
Support Serv - Communication	1,855.53	0.00	1,855.53	0.00	0.00
Support Serv - Staff & Personnel	67,017.39	0.00	0.00	67,017.39	67,017.39
Support Serv - Technology	104,675.38	0.00	3,538.28	101,137.10	101,137.10
Support Serv - Pupil Accounting	28,358.55	0.00	28,358.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,512,780.88	0.00	1,512,780.88	0.00	0.00
Payments to Government Agencies	21,073.88	21,073.88	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,904,081.56	284,205.67	3,619,875.89	0.00	0.00
Support Serv - Pupil	3,984,785.90	0.00	3,984,785.90	0.00	0.00
Support Serv - Instructional	1,360,124.85	1,345.59	1,358,779.26	0.00	0.00
Support Serv - Board of Ed	57,292.71	0.00	57,292.71	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	435,304.06	2,611.95	432,692.11	0.00	0.00
Support Serv - Business	248,868.25	892.49	5,552.40	242,423.36	242,423.36
Operations and Maintenance	609,487.96	8,681.50	0.00	600,806.46	0.00
Pupil Transportation	23,700.27	0.00	23,700.27	0.00	0.00
Support Serv - Planning & Research	50,000.00	0.00	50,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,575.07	0.00	4,575.07	0.00	0.00
Support Serv - Technology	271,076.87	0.00	30,202.06	240,874.81	240,874.81
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	6,402.78	0.00	6,402.78	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	34,544.42	0.00	34,544.42	0.00	0.00
Payments to Government Agencies	2,353,317.40	2,353,317.40	0.00	0.00	0.00
Facilities Acquisition	343,598.61	343,598.61	0.00	0.00	0.00
Debt Service Funds					
All Costs **	148,629.64	148,629.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,089,858.14	1,089,858.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,246,530.91	14,627.84	1,231,903.07	0.00	0.00
Internal Service Funds					
All Costs	127,965.06	127,965.06	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,002,204.25	**4,399,185.85**	**14,453,447.03**	**2,149,571.37**	**1,114,744.62**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
62040 Fremont Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,403,357.18	23,336.07	13,380,021.11	0.00	0.00
Support Serv - Pupil	591,737.13	0.00	591,737.13	0.00	0.00
Support Serv - Instructional	262,625.06	0.00	262,625.06	0.00	0.00
Support Serv - Board of Ed	65,187.35	0.00	65,187.35	0.00	0.00
Support Serv - Executive Adm	231,977.84	0.00	231,977.84	0.00	0.00
Support Serv - Grant Writer	35,357.87	0.00	35,357.87	0.00	0.00
Support Serv - School Adm	1,104,246.42	122.45	1,104,123.97	0.00	0.00
Support Serv - Business	352,881.26	92,198.58	0.00	260,682.68	260,682.68
Operations and Maintenance	1,427,954.38	1,784.97	0.00	1,426,169.41	0.00
Pupil Transportation	828,649.82	0.00	828,649.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,628.57	0.00	47,628.57	0.00	0.00
Support Serv - Staff & Personnel	12,652.33	10,000.00	2,266.83	385.50	385.50
Support Serv - Technology	302,294.64	25,659.02	144.00	276,491.62	276,491.62
Support Serv - Pupil Accounting	49,233.96	0.00	49,233.96	0.00	0.00
Support Serv - Central - Other	21,810.00	0.00	21,810.00	0.00	0.00
Support Serv - Other	528,681.38	406.00	528,275.38	0.00	0.00
Community Services	309,968.81	0.00	309,968.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	782,744.90	388,068.56	394,676.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,739,441.00	4,739,441.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,023,045.50	15,023,045.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	605,333.16	605,333.16	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,726,808.56	**20,909,395.31**	**17,853,684.04**	**1,963,729.21**	**537,559.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
62050 Grant Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,183,911.97	130,272.48	12,053,639.49	0.00	0.00
Support Serv - Pupil	523,607.25	0.00	523,607.25	0.00	0.00
Support Serv - Instructional	251,526.42	0.00	251,526.42	0.00	0.00
Support Serv - Board of Ed	107,829.34	0.00	107,829.34	0.00	0.00
Support Serv - Executive Adm	298,698.04	0.00	298,698.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,355,747.83	0.00	1,355,747.83	0.00	0.00
Support Serv - Business	256,117.88	35,479.09	1,700.00	218,938.79	218,938.79
Operations and Maintenance	1,574,476.16	3,225.00	87,450.43	1,483,800.73	0.00
Pupil Transportation	1,151,897.03	77,714.00	1,074,183.03	0.00	0.00
Support Serv - Planning & Research	399.35	0.00	399.35	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	335,515.72	80,723.07	0.00	254,792.65	254,792.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	270,812.31	6,635.53	264,176.78	0.00	0.00
Community Services	128,666.64	0.00	128,666.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	351.27	0.00	0.00	351.27	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,236.50	0.00	2,621.57	614.93	614.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	696,916.92	407,256.12	289,660.80	0.00	0.00
Community Services	38,493.48	0.00	38,493.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,045,458.64	1,045,458.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	937,575.31	937,575.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,161,238.06	**2,724,339.24**	**16,478,400.45**	**1,958,498.37**	**474,346.37**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
62060 Hesperia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,474,148.59	8,867.00	6,465,281.59	0.00	0.00
Support Serv - Pupil	249,619.87	0.00	249,619.87	0.00	0.00
Support Serv - Instructional	191,743.26	0.00	191,743.26	0.00	0.00
Support Serv - Board of Ed	48,742.45	0.00	48,742.45	0.00	0.00
Support Serv - Executive Adm	105,231.12	0.00	105,231.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	412,258.02	0.00	412,258.02	0.00	0.00
Support Serv - Business	255,420.07	21,033.19	0.00	234,386.88	234,386.88
Operations and Maintenance	761,946.16	5,999.21	25,147.02	730,799.93	0.00
Pupil Transportation	763,481.94	178,259.00	585,222.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,665.36	0.00	0.00	4,665.36	4,665.36
Support Serv - Technology	281,239.02	96,683.55	7,389.06	177,166.41	177,166.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	25,662.00	0.00	25,662.00	0.00	0.00
Support Serv - Other	239,808.12	2,595.35	237,212.77	0.00	0.00
Community Services	28,926.33	3,584.55	25,341.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,400.00	0.00	1,400.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	27,480.81	0.00	26,656.39	824.42	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,957.00	0.00	1,898.29	58.71	58.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	553,640.87	312,627.17	241,013.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,784,852.54	1,784,852.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,427,285.15	6,427,285.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,639,508.68	**8,841,786.71**	**8,649,820.26**	**1,147,901.71**	**416,277.36**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
62070 Newaygo Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,373,621.58	252.68	10,373,368.90	0.00	0.00
Support Serv - Pupil	570,625.83	0.00	570,625.83	0.00	0.00
Support Serv - Instructional	357,002.96	17,944.33	339,058.63	0.00	0.00
Support Serv - Board of Ed	60,642.95	0.00	60,642.95	0.00	0.00
Support Serv - Executive Adm	172,862.82	0.00	172,862.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	995,581.14	0.00	995,581.14	0.00	0.00
Support Serv - Business	252,861.27	0.00	0.00	252,861.27	252,861.27
Operations and Maintenance	1,327,259.81	0.00	0.00	1,327,259.81	0.00
Pupil Transportation	793,617.16	0.00	793,617.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,261.96	0.00	12,261.96	0.00	0.00
Support Serv - Staff & Personnel	46,754.04	0.00	46,175.79	578.25	578.25
Support Serv - Technology	204,552.61	68,476.46	6,325.00	129,751.15	129,751.15
Support Serv - Pupil Accounting	34,885.69	0.00	34,885.69	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	272,807.19	15,830.57	256,976.62	0.00	0.00
Community Services	77,736.43	146.05	77,590.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,000.00	0.00	5,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	822,111.21	412,555.19	409,556.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,052,603.25	2,052,603.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,432,787.90	**2,567,808.53**	**14,154,528.89**	**1,710,450.48**	**383,190.67**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
62090 White Cloud Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,741,041.34	0.00	6,741,041.34	0.00	0.00
Support Serv - Pupil	510,361.97	0.00	510,361.97	0.00	0.00
Support Serv - Instructional	82,239.64	0.00	82,239.64	0.00	0.00
Support Serv - Board of Ed	93,807.66	0.00	93,807.66	0.00	0.00
Support Serv - Executive Adm	199,355.89	0.00	199,355.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	520,494.41	0.00	520,494.41	0.00	0.00
Support Serv - Business	111,223.60	46,367.69	3,003.50	61,852.41	61,852.41
Operations and Maintenance	979,761.82	0.00	0.00	979,761.82	0.00
Pupil Transportation	703,347.82	4,015.00	699,332.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	148,458.37	17,109.33	0.00	131,349.04	131,349.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	178,398.10	0.00	178,398.10	0.00	0.00
Community Services	4,230.36	0.00	4,230.36	0.00	0.00
Payments to Government Agencies	16,956.00	16,956.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	661,245.20	332,544.21	328,700.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,668,321.38	1,668,321.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,619,243.56	**2,085,313.61**	**9,360,966.68**	**1,172,963.27**	**193,201.45**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
62470 Big Jackson School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	168,149.82	0.00	168,149.82	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	4,517.60	0.00	4,517.60	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	16,224.07	0.00	16,224.07	0.00	0.00
Support Serv - Business	65,857.17	0.00	775.84	65,081.33	65,081.33
Operations and Maintenance	39,199.53	5,292.79	0.00	33,906.74	0.00
Pupil Transportation	48,909.48	0.00	48,909.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	19,137.38	19,137.38	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	361,995.05	**24,430.17**	**238,576.81**	**98,988.07**	**65,081.33**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63000 Oakland Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	109,976.00	0.00	109,976.00	0.00	0.00
Support Serv - Pupil	404,730.50	0.00	404,730.50	0.00	0.00
Support Serv - Instructional	8,718,802.41	9,925.51	8,708,876.90	0.00	0.00
Support Serv - Board of Ed	121,219.31	0.00	121,219.31	0.00	0.00
Support Serv - Executive Adm	876,069.75	0.00	876,069.75	0.00	0.00
Support Serv - Grant Writer	10,302.00	0.00	10,302.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	911,571.93	213,509.74	0.00	698,062.19	698,062.19
Operations and Maintenance	702,142.54	35,192.18	0.00	666,950.36	0.00
Pupil Transportation	430,087.75	0.00	430,087.75	0.00	0.00
Support Serv - Planning & Research	378,254.19	0.00	378,254.19	0.00	0.00
Support Serv - Communication	230,391.88	0.00	230,391.88	0.00	0.00
Support Serv - Staff & Personnel	241,725.92	0.00	26,969.25	214,756.67	214,756.67
Support Serv - Technology	3,808,765.39	180,218.50	0.00	3,628,546.89	3,628,546.89
Support Serv - Pupil Accounting	248,130.10	0.00	248,130.10	0.00	0.00
Support Serv - Central - Other	348,599.61	0.00	348,599.61	0.00	0.00
Support Serv - Other	1,022,200.48	83,518.27	938,682.21	0.00	0.00
Community Services	1,416,474.37	341.97	1,416,132.40	0.00	0.00
Payments to Government Agencies	802,285.83	802,285.83	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	15,386,690.16	179,413.37	15,207,276.79	0.00	0.00
Support Serv - Pupil	8,092,008.58	28,057.00	8,063,951.58	0.00	0.00
Support Serv - Instructional	4,550,125.88	155,833.27	4,394,292.61	0.00	0.00
Support Serv - Board of Ed	258,191.71	0.00	258,191.71	0.00	0.00
Support Serv - Executive Adm	1,082,212.66	0.00	1,082,212.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,835,454.01	0.00	1,835,454.01	0.00	0.00
Support Serv - Business	4,475,778.69	2,940,998.58	0.00	1,534,780.11	1,534,780.11
Operations and Maintenance	3,793,355.11	56,248.56	0.00	3,737,106.55	0.00
Pupil Transportation	169,958.64	0.00	169,958.64	0.00	0.00
Support Serv - Planning & Research	998,358.75	0.00	998,358.75	0.00	0.00
Support Serv - Communication	227,900.30	0.00	227,900.30	0.00	0.00
Support Serv - Staff & Personnel	815,525.56	0.00	75,987.19	739,538.37	739,538.37
Support Serv - Technology	4,676,860.98	146,638.27	26,544.00	4,503,678.71	4,503,678.71
Support Serv - Pupil Accounting	242,878.59	0.00	242,878.59	0.00	0.00
Support Serv - Central - Other	825,121.24	11,415.64	813,705.60	0.00	0.00
Support Serv - Other	332,047.80	0.00	332,047.80	0.00	0.00
Community Services	7,165,937.93	31,362.20	7,134,575.73	0.00	0.00
Payments to Government Agencies	213,313,147.70	213,313,147.70	0.00	0.00	0.00
Facilities Acquisition	70,267.48	70,267.48	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,677,336.38	4,677,336.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,610,492.08	5,610,492.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,690,972.59	465,572.56	1,225,400.03	0.00	0.00
Internal Service Funds					
All Costs	8,264,754.51	8,264,754.51	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	309,337,107.29	**237,276,529.60**	**56,337,157.84**	**15,723,419.85**	**11,319,362.94**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63010 School District of the City of Birmingham
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	61,315,389.43	1,560.21	61,313,829.22	0.00	0.00
Support Serv - Pupil	6,050,295.49	0.00	6,050,295.49	0.00	0.00
Support Serv - Instructional	10,929,442.61	2,401,219.03	8,528,223.58	0.00	0.00
Support Serv - Board of Ed	534,583.62	0.00	534,583.62	0.00	0.00
Support Serv - Executive Adm	975,803.52	0.00	975,803.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,325,507.06	0.00	6,325,507.06	0.00	0.00
Support Serv - Business	1,901,471.34	890,628.35	0.00	1,010,842.99	1,010,842.99
Operations and Maintenance	9,288,266.34	137,036.25	0.00	9,151,230.09	0.00
Pupil Transportation	3,552,051.58	0.00	3,552,051.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	334,052.46	0.00	334,052.46	0.00	0.00
Support Serv - Staff & Personnel	683,046.09	0.00	0.00	683,046.09	683,046.09
Support Serv - Technology	1,024,499.30	0.00	0.00	1,024,499.30	1,024,499.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,623,829.75	0.00	1,623,829.75	0.00	0.00
Community Services	1,494,924.95	4,283.75	1,490,641.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,042,753.71	24,631.89	4,018,121.82	0.00	0.00
Support Serv - Pupil	1,592,594.70	0.00	1,592,594.70	0.00	0.00
Support Serv - Instructional	370,883.26	0.00	370,883.26	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,500.19	0.00	2,500.19	0.00	0.00
Support Serv - Business	159,651.51	0.00	62,415.10	97,236.41	97,236.41
Operations and Maintenance	103,842.44	0.00	0.00	103,842.44	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,116,859.90	953,567.24	1,163,292.66	0.00	0.00
Community Services	2,280,285.00	130,949.55	2,149,335.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	550,585.55	550,585.55	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,707,444.92	16,707,444.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,419,537.91	2,419,537.91	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	136,380,102.63	**24,221,444.65**	**100,087,960.66**	**12,070,697.32**	**2,815,624.79**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63020 Ferndale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,058,189.20	12,816.00	20,045,373.20	0.00	0.00
Support Serv - Pupil	3,704,291.10	2,247.00	3,702,044.10	0.00	0.00
Support Serv - Instructional	2,831,288.74	0.00	2,831,288.74	0.00	0.00
Support Serv - Board of Ed	291,092.48	0.00	291,092.48	0.00	0.00
Support Serv - Executive Adm	455,559.17	0.00	455,559.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,090,781.03	0.00	2,090,781.03	0.00	0.00
Support Serv - Business	664,395.98	70,857.48	85,648.37	507,890.13	507,890.13
Operations and Maintenance	5,063,512.47	6,724.12	10,540.90	5,046,247.45	0.00
Pupil Transportation	1,262,589.36	0.00	1,262,589.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	208,405.64	7,383.00	201,022.64	0.00	0.00
Support Serv - Staff & Personnel	547,594.34	10,750.00	0.00	536,844.34	536,844.34
Support Serv - Technology	170,849.37	0.00	0.00	170,849.37	170,849.37
Support Serv - Pupil Accounting	223,843.78	0.00	223,843.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	962,733.93	0.00	962,733.93	0.00	0.00
Community Services	2,424,697.08	4,922.00	2,419,775.08	0.00	0.00
Payments to Government Agencies	8,891.13	8,891.13	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,196,705.18	420,066.52	776,638.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,043,006.12	5,043,006.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	47,208,426.10	**5,587,663.37**	**35,358,931.44**	**6,261,831.29**	**1,215,583.84**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63030 Pontiac City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	47,126,811.15	50,000.00	47,076,811.15	0.00	0.00
Support Serv - Pupil	5,969,940.52	0.00	5,969,940.52	0.00	0.00
Support Serv - Instructional	4,268,478.81	0.00	4,268,478.81	0.00	0.00
Support Serv - Board of Ed	1,291,816.79	0.00	1,291,816.79	0.00	0.00
Support Serv - Executive Adm	434,208.05	10,130.79	424,077.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,597,819.58	0.00	4,597,819.58	0.00	0.00
Support Serv - Business	5,555,528.13	4,434,952.09	0.00	1,120,576.04	1,120,576.04
Operations and Maintenance	7,880,173.74	1,142,559.23	27,316.83	6,710,297.68	0.00
Pupil Transportation	4,548,465.81	0.00	4,548,465.81	0.00	0.00
Support Serv - Planning & Research	109,708.74	0.00	109,708.74	0.00	0.00
Support Serv - Communication	117,503.75	0.00	117,503.75	0.00	0.00
Support Serv - Staff & Personnel	1,063,246.55	0.00	301,366.38	761,880.17	761,880.17
Support Serv - Technology	1,032,721.60	0.00	0.00	1,032,721.60	1,032,721.60
Support Serv - Pupil Accounting	1,638.59	0.00	1,638.59	0.00	0.00
Support Serv - Central - Other	16,849.55	0.00	16,849.55	0.00	0.00
Support Serv - Other	2,142,471.15	0.00	2,142,471.15	0.00	0.00
Community Services	291,667.03	0.00	291,667.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,736,902.53	1,715,356.01	1,021,546.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,782,680.97	8,782,680.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	78,759.27	78,759.27	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	98,047,392.31	**16,214,438.36**	**72,207,478.46**	**9,625,475.49**	**2,915,177.81**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63040 School District of the City of Royal Oak
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,073,918.83	43,217.33	34,030,701.50	0.00	0.00
Support Serv - Pupil	4,540,233.65	0.00	4,540,233.65	0.00	0.00
Support Serv - Instructional	1,803,499.05	0.00	1,803,499.05	0.00	0.00
Support Serv - Board of Ed	204,230.60	0.00	204,230.60	0.00	0.00
Support Serv - Executive Adm	525,920.96	0.00	525,920.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,349,333.63	24,319.87	3,325,013.76	0.00	0.00
Support Serv - Business	1,837,737.77	324,645.02	0.00	1,513,092.75	1,513,092.75
Operations and Maintenance	4,648,098.66	43,717.53	6,282.00	4,598,099.13	0.00
Pupil Transportation	1,274,494.82	0.00	1,274,494.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,167.51	0.00	14,167.51	0.00	0.00
Support Serv - Staff & Personnel	4,687.69	0.00	1,283.80	3,403.89	3,403.89
Support Serv - Technology	916,317.22	89,039.02	0.00	827,278.20	827,278.20
Support Serv - Pupil Accounting	43,936.80	0.00	43,936.80	0.00	0.00
Support Serv - Central - Other	6,931.65	0.00	6,931.65	0.00	0.00
Support Serv - Other	636,385.03	5,232.26	631,152.77	0.00	0.00
Community Services	160,789.91	0.00	160,789.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	13,980.90	13,980.90	0.00	0.00	0.00
Special Revenue Funds					
Instructional	845,563.57	0.00	845,563.57	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	174,760.80	0.00	0.00	174,760.80	0.00
Pupil Transportation	1,515.75	0.00	1,515.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,275,469.97	599,117.02	676,352.95	0.00	0.00
Community Services	520,932.07	0.00	520,932.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,278,218.74	9,278,218.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,118,331.98	1,118,331.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	67,269,457.56	**11,539,819.67**	**48,613,003.12**	**7,116,634.77**	**2,343,774.84**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63050 Berkley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,759,102.69	272,689.68	28,486,413.01	0.00	0.00
Support Serv - Pupil	3,235,005.55	0.00	3,235,005.55	0.00	0.00
Support Serv - Instructional	2,440,839.30	0.00	2,440,839.30	0.00	0.00
Support Serv - Board of Ed	49,758.92	0.00	49,758.92	0.00	0.00
Support Serv - Executive Adm	726,214.77	1,743.63	724,471.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,641,093.63	17,288.18	2,623,805.45	0.00	0.00
Support Serv - Business	760,685.25	17,822.58	39,593.04	703,269.63	703,269.63
Operations and Maintenance	3,763,817.91	4,142.00	25,018.26	3,734,657.65	0.00
Pupil Transportation	955,333.09	0.00	955,333.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	119,628.64	0.00	119,628.64	0.00	0.00
Support Serv - Staff & Personnel	330,236.46	0.00	6,139.77	324,096.69	324,096.69
Support Serv - Technology	792,117.74	121,529.59	29,802.35	640,785.80	640,785.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	690,413.60	0.00	690,413.60	0.00	0.00
Community Services	595,803.64	0.00	595,803.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	255,559.63	0.00	0.00	255,559.63	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	924,306.00	368,613.31	555,692.69	0.00	0.00
Community Services	2,210,377.34	0.00	2,210,377.34	0.00	0.00
Payments to Government Agencies	106,086.34	106,086.34	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,476,974.23	3,476,974.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	819,594.53	819,594.53	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	53,652,949.26	**5,206,484.07**	**42,788,095.79**	**5,658,369.40**	**1,668,152.12**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63060 Southfield Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	63,839,749.19	66,560.65	63,773,188.54	0.00	0.00
Support Serv - Pupil	6,469,065.28	0.00	6,469,065.28	0.00	0.00
Support Serv - Instructional	5,851,933.39	21,976.85	5,829,956.54	0.00	0.00
Support Serv - Board of Ed	186,399.43	7,376.44	179,022.99	0.00	0.00
Support Serv - Executive Adm	1,443,980.14	12,830.71	1,431,149.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,937,549.41	0.00	5,937,549.41	0.00	0.00
Support Serv - Business	4,943,933.84	3,920,060.60	0.00	1,023,873.24	1,023,873.24
Operations and Maintenance	8,030,153.62	28,613.50	16,272.35	7,985,267.77	0.00
Pupil Transportation	4,542,381.46	0.00	4,542,381.46	0.00	0.00
Support Serv - Planning & Research	8,004.00	0.00	8,004.00	0.00	0.00
Support Serv - Communication	97,767.62	0.00	97,767.62	0.00	0.00
Support Serv - Staff & Personnel	996,049.58	5,724.88	0.00	990,324.70	990,324.70
Support Serv - Technology	2,407,477.47	332,975.36	299,376.82	1,775,125.29	1,775,125.29
Support Serv - Pupil Accounting	422,162.89	0.00	422,162.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	801,161.86	0.00	801,161.86	0.00	0.00
Community Services	121,204.20	4,145.01	117,059.19	0.00	0.00
Payments to Government Agencies	37,157.85	37,157.85	0.00	0.00	0.00
Facilities Acquisition	249,535.15	243,285.15	6,250.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,107,818.83	249,577.85	2,858,240.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,080,348.29	8,080,348.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,500.00	4,500.00	0.00	0.00	0.00
Trust Funds					
All Costs *	750.00	0.00	750.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	117,579,083.50	**13,015,133.14**	**92,789,359.36**	**11,774,591.00**	**3,789,323.23**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63070 Avondale School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,851,940.04	820.00	24,851,120.04	0.00	0.00
Support Serv - Pupil	3,073,981.72	0.00	3,073,981.72	0.00	0.00
Support Serv - Instructional	988,510.98	0.00	988,510.98	0.00	0.00
Support Serv - Board of Ed	131,261.85	0.00	131,261.85	0.00	0.00
Support Serv - Executive Adm	382,000.89	0.00	382,000.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,229,810.24	881.88	2,228,928.36	0.00	0.00
Support Serv - Business	956,037.08	610,926.40	4,637.00	340,473.68	340,473.68
Operations and Maintenance	3,138,360.09	0.00	0.00	3,138,360.09	0.00
Pupil Transportation	1,063,065.53	0.00	1,063,065.53	0.00	0.00
Support Serv - Planning & Research	6,415.50	0.00	6,415.50	0.00	0.00
Support Serv - Communication	110,829.33	0.00	110,829.33	0.00	0.00
Support Serv - Staff & Personnel	209,899.85	0.00	0.00	209,899.85	209,899.85
Support Serv - Technology	359,214.07	0.00	0.00	359,214.07	359,214.07
Support Serv - Pupil Accounting	86,561.75	0.00	86,561.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	549,187.95	0.00	549,187.95	0.00	0.00
Community Services	4,779.76	0.00	4,779.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,469.38	0.00	9,469.38	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	76,631.80	0.00	76,631.80	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,755.96	0.00	0.00	1,755.96	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	850,537.79	346,464.54	504,073.25	0.00	0.00
Community Services	803,533.92	0.00	803,533.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,444,716.87	11,444,716.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,134,546.00	7,134,546.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,463,048.35	**19,538,355.69**	**34,874,989.01**	**4,049,703.65**	**909,587.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63080 Bloomfield Hills Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	43,991,465.58	510,912.12	43,480,553.46	0.00	0.00
Support Serv - Pupil	5,721,108.66	0.00	5,721,108.66	0.00	0.00
Support Serv - Instructional	4,181,738.92	14,388.74	4,167,350.18	0.00	0.00
Support Serv - Board of Ed	149,610.49	1,964.44	147,646.05	0.00	0.00
Support Serv - Executive Adm	569,918.85	1,133.40	568,785.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,540,168.44	5,987.43	4,534,181.01	0.00	0.00
Support Serv - Business	1,409,537.79	351,123.31	0.00	1,058,414.48	1,058,414.48
Operations and Maintenance	7,611,993.83	170,325.20	69,531.65	7,372,136.98	0.00
Pupil Transportation	3,495,400.84	362,086.60	3,133,314.24	0.00	0.00
Support Serv - Planning & Research	12,183.77	0.00	12,183.77	0.00	0.00
Support Serv - Communication	556,339.19	0.00	556,339.19	0.00	0.00
Support Serv - Staff & Personnel	992,965.69	242.32	0.00	992,723.37	992,723.37
Support Serv - Technology	1,338,162.96	169,434.40	0.00	1,168,728.56	1,168,728.56
Support Serv - Pupil Accounting	315,413.76	0.00	315,413.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,124,815.85	1,777.75	2,123,038.10	0.00	0.00
Community Services	1,693,317.33	5,631.63	1,687,685.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,935.26	4,935.26	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,940,280.77	13,528.79	10,926,751.98	0.00	0.00
Support Serv - Pupil	2,561,221.70	0.00	2,561,221.70	0.00	0.00
Support Serv - Instructional	749,039.34	0.00	749,039.34	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	611,628.98	0.00	611,628.98	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,193,037.71	0.00	0.00	2,193,037.71	0.00
Pupil Transportation	55,406.62	0.00	55,406.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	404.68	0.00	0.00	404.68	404.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,155,395.39	1,116,141.56	1,039,253.83	0.00	0.00
Community Services	1,390,279.51	1,518.94	1,388,760.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,013,876.11	3,013,876.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,456,791.16	4,456,791.16	0.00	0.00	0.00
Trust Funds					
All Costs *	91,563.66	0.00	91,563.66	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	11,239,704.62	11,239,704.62	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	118,167,707.46	**21,441,503.78**	**83,940,757.90**	**12,785,445.78**	**3,220,271.09**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63090 Clarenceville School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,758,591.27	5,608.82	11,752,982.45	0.00	0.00
Support Serv - Pupil	1,076,230.23	0.00	1,076,230.23	0.00	0.00
Support Serv - Instructional	652,548.23	0.00	652,548.23	0.00	0.00
Support Serv - Board of Ed	70,725.36	0.00	70,725.36	0.00	0.00
Support Serv - Executive Adm	252,042.42	0.00	252,042.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,143,437.41	0.00	1,143,437.41	0.00	0.00
Support Serv - Business	390,278.80	96.42	0.00	390,182.38	390,182.38
Operations and Maintenance	1,410,998.64	0.00	0.00	1,410,998.64	0.00
Pupil Transportation	598,945.13	0.00	598,945.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,521.00	0.00	3,521.00	0.00	0.00
Support Serv - Staff & Personnel	16,105.47	0.00	0.00	16,105.47	16,105.47
Support Serv - Technology	257,414.59	8,773.44	0.00	248,641.15	248,641.15
Support Serv - Pupil Accounting	119,017.42	0.00	119,017.42	0.00	0.00
Support Serv - Central - Other	98.60	0.00	98.60	0.00	0.00
Support Serv - Other	285,990.03	0.00	285,990.03	0.00	0.00
Community Services	3,255.64	0.00	3,255.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	539,180.35	263,287.64	275,892.71	0.00	0.00
Community Services	251,970.01	3,470.05	248,499.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	36,897.64	36,897.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,117,718.41	1,117,718.41	0.00	0.00	0.00
Trust Funds					
All Costs *	6,200.00	0.00	6,200.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,991,166.65	**1,435,852.42**	**16,489,386.59**	**2,065,927.64**	**654,929.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63100 Novi Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,327,298.22	47,094.63	44,280,203.59	0.00	0.00
Support Serv - Pupil	4,365,599.54	0.00	4,365,599.54	0.00	0.00
Support Serv - Instructional	3,544,123.86	1,327.97	3,542,795.89	0.00	0.00
Support Serv - Board of Ed	102,380.42	0.00	102,380.42	0.00	0.00
Support Serv - Executive Adm	376,942.99	0.00	376,942.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,249,477.65	0.00	3,249,477.65	0.00	0.00
Support Serv - Business	1,354,382.22	675,288.73	7,171.31	671,922.18	671,922.18
Operations and Maintenance	5,131,100.51	0.00	0.00	5,131,100.51	0.00
Pupil Transportation	2,087,275.81	120,194.83	1,967,080.98	0.00	0.00
Support Serv - Planning & Research	19,854.47	0.00	19,854.47	0.00	0.00
Support Serv - Communication	59,655.80	0.00	59,655.80	0.00	0.00
Support Serv - Staff & Personnel	290,611.87	0.00	17,052.11	273,559.76	273,559.76
Support Serv - Technology	245,166.74	0.00	114,982.61	130,184.13	130,184.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	114,187.50	0.00	114,187.50	0.00	0.00
Support Serv - Other	862,359.93	4,500.00	857,859.93	0.00	0.00
Community Services	1,715,736.98	6,485.15	1,709,251.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,261,286.22	1,145,993.46	1,115,292.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,705,213.69	14,705,213.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,543,740.63	1,543,740.63	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	86,356,395.05	**18,249,839.09**	**61,899,789.38**	**6,206,766.58**	**1,075,666.07**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63110 Oxford Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,760,817.36	148,677.05	25,612,140.31	0.00	0.00
Support Serv - Pupil	2,172,978.98	0.00	2,172,978.98	0.00	0.00
Support Serv - Instructional	2,489,080.49	69,989.40	2,419,091.09	0.00	0.00
Support Serv - Board of Ed	102,073.34	0.00	102,073.34	0.00	0.00
Support Serv - Executive Adm	367,676.14	0.00	367,676.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,501,729.89	0.00	2,501,729.89	0.00	0.00
Support Serv - Business	502,958.75	60,625.81	0.00	442,332.94	442,332.94
Operations and Maintenance	3,327,413.65	1,997.25	0.00	3,325,416.40	0.00
Pupil Transportation	2,142,902.92	62,482.12	2,080,420.80	0.00	0.00
Support Serv - Planning & Research	375.17	0.00	375.17	0.00	0.00
Support Serv - Communication	121,641.10	0.00	121,641.10	0.00	0.00
Support Serv - Staff & Personnel	396,382.09	0.00	426.00	395,956.09	395,956.09
Support Serv - Technology	965,865.18	184,045.15	0.00	781,820.03	781,820.03
Support Serv - Pupil Accounting	102,222.74	0.00	102,222.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	762,688.56	10,845.36	751,843.20	0.00	0.00
Community Services	4,945.69	0.00	4,945.69	0.00	0.00
Payments to Government Agencies	335,962.00	335,962.00	0.00	0.00	0.00
Facilities Acquisition	19,250.00	19,250.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	67,292.49	0.00	67,292.49	0.00	0.00
Support Serv - Pupil	3,334.94	0.00	3,334.94	0.00	0.00
Support Serv - Instructional	16,387.06	0.00	16,387.06	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	15,898.94	0.00	0.00	15,898.94	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,520,061.40	846,573.74	673,487.66	0.00	0.00
Community Services	802,522.96	0.00	802,522.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,973,386.17	9,973,386.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,077,391.35	11,077,391.35	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	65,553,239.36	**22,791,225.40**	**37,800,589.56**	**4,961,424.40**	**1,620,109.06**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63130 Hazel Park, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,832,391.79	26,352.95	31,806,038.84	0.00	0.00
Support Serv - Pupil	2,566,962.01	0.00	2,566,962.01	0.00	0.00
Support Serv - Instructional	1,786,291.10	0.00	1,786,291.10	0.00	0.00
Support Serv - Board of Ed	191,254.26	0.00	191,254.26	0.00	0.00
Support Serv - Executive Adm	613,429.19	1,920.92	611,508.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,943,118.98	0.00	1,943,118.98	0.00	0.00
Support Serv - Business	821,335.03	95,550.04	0.00	725,784.99	725,784.99
Operations and Maintenance	5,439,127.34	807.11	4,970.93	5,433,349.30	0.00
Pupil Transportation	295,264.55	218.99	295,045.56	0.00	0.00
Support Serv - Planning & Research	26,000.00	0.00	26,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	35,139.18	0.00	34,272.95	866.23	866.23
Support Serv - Technology	302,214.33	5,487.38	122.90	296,604.05	296,604.05
Support Serv - Pupil Accounting	897.06	0.00	897.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	489,359.54	0.00	489,359.54	0.00	0.00
Community Services	435,594.71	0.00	435,594.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,153,478.12	19,104.85	4,134,373.27	0.00	0.00
Support Serv - Pupil	1,516,942.08	0.00	1,516,942.08	0.00	0.00
Support Serv - Instructional	640,289.10	0.00	640,289.10	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	31,506.33	0.00	0.00	31,506.33	0.00
Pupil Transportation	385,217.50	0.00	385,217.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,443,124.60	628,750.40	814,374.20	0.00	0.00
Community Services	153,451.41	5,726.29	147,725.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,038,001.74	4,038,001.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,897,351.06	2,897,351.06	0.00	0.00	0.00
Trust Funds					
All Costs *	10,531.09	3,718.16	6,812.93	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	62,048,272.10	**7,722,989.89**	**47,837,171.31**	**6,488,110.90**	**1,023,255.27**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63140 Madison District Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,756,179.58	3,382.95	7,752,796.63	0.00	0.00
Support Serv - Pupil	800,054.48	0.00	800,054.48	0.00	0.00
Support Serv - Instructional	487,909.83	0.00	487,909.83	0.00	0.00
Support Serv - Board of Ed	92,077.00	0.00	92,077.00	0.00	0.00
Support Serv - Executive Adm	201,815.82	0.00	201,815.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	815,967.65	0.00	815,967.65	0.00	0.00
Support Serv - Business	529,000.70	141,492.22	0.00	387,508.48	387,508.48
Operations and Maintenance	1,578,549.54	53,359.89	85,675.33	1,439,514.32	0.00
Pupil Transportation	373,938.50	0.00	373,938.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,576.48	0.00	14,576.48	0.00	0.00
Support Serv - Staff & Personnel	60,994.65	0.00	0.00	60,994.65	60,994.65
Support Serv - Technology	131,138.02	0.00	0.00	131,138.02	131,138.02
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	108,572.45	0.00	108,572.45	0.00	0.00
Community Services	69,580.11	54,154.56	15,425.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	535,080.00	211,131.50	323,948.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,901,797.43	1,901,797.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,457,232.24	**2,365,318.55**	**11,072,758.22**	**2,019,155.47**	**579,641.15**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63150 Troy School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	91,484,915.81	61,901.95	91,423,013.86	0.00	0.00
Support Serv - Pupil	9,861,715.78	0.00	9,861,715.78	0.00	0.00
Support Serv - Instructional	6,426,085.16	36,558.07	6,389,527.09	0.00	0.00
Support Serv - Board of Ed	163,548.52	0.00	163,548.52	0.00	0.00
Support Serv - Executive Adm	1,621,695.56	0.00	1,621,695.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,370,511.64	0.00	7,370,511.64	0.00	0.00
Support Serv - Business	2,586,617.95	1,626,189.76	0.00	960,428.19	960,428.19
Operations and Maintenance	9,141,459.65	16,724.71	189,495.42	8,935,239.52	0.00
Pupil Transportation	4,089,149.59	1,401.02	4,087,748.57	0.00	0.00
Support Serv - Planning & Research	151,095.06	0.00	151,095.06	0.00	0.00
Support Serv - Communication	289,803.97	0.00	289,803.97	0.00	0.00
Support Serv - Staff & Personnel	444,447.82	0.00	711.67	443,736.15	443,736.15
Support Serv - Technology	464,287.31	2,575.50	0.00	461,711.81	461,711.81
Support Serv - Pupil Accounting	6,828.75	0.00	6,828.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,651,658.70	1,050.00	1,650,608.70	0.00	0.00
Community Services	1,274,665.12	0.00	1,274,665.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,721.25	7,721.25	0.00	0.00	0.00
Special Revenue Funds					
Instructional	32,793.77	0.00	32,793.77	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	66,114.97	0.00	124.51	65,990.46	65,990.46
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	139.00	0.00	0.00	139.00	139.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,135,498.30	1,157,730.85	1,977,767.45	0.00	0.00
Community Services	1,634,193.91	0.00	1,634,193.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,669,233.71	18,669,233.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,711,105.51	3,711,105.51	0.00	0.00	0.00
Trust Funds					
All Costs *	54,022.22	0.00	54,022.22	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	18,452.26	18,452.26	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	164,357,761.29	**25,310,644.59**	**128,179,871.57**	**10,867,245.13**	**1,932,005.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63160 West Bloomfield School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	43,025,751.91	0.00	43,025,751.91	0.00	0.00
Support Serv - Pupil	3,691,443.00	0.00	3,691,443.00	0.00	0.00
Support Serv - Instructional	3,304,763.00	0.00	3,304,763.00	0.00	0.00
Support Serv - Board of Ed	213,767.49	0.00	213,767.49	0.00	0.00
Support Serv - Executive Adm	504,636.39	0.00	504,636.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,854,470.64	0.00	3,854,470.64	0.00	0.00
Support Serv - Business	1,204,997.68	475,324.27	15,376.05	714,297.36	714,297.36
Operations and Maintenance	5,834,733.20	0.00	89,228.34	5,745,504.86	0.00
Pupil Transportation	3,921,455.12	0.00	3,921,455.12	0.00	0.00
Support Serv - Planning & Research	4,900.00	0.00	4,900.00	0.00	0.00
Support Serv - Communication	532,555.95	0.00	532,555.95	0.00	0.00
Support Serv - Staff & Personnel	500,257.93	0.00	45,190.35	455,067.58	455,067.58
Support Serv - Technology	682,989.65	0.00	275,450.52	407,539.13	407,539.13
Support Serv - Pupil Accounting	69,690.62	0.00	69,690.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,026,427.58	0.00	1,026,427.58	0.00	0.00
Community Services	202,637.65	0.00	202,637.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,883,609.59	0.00	1,883,609.59	0.00	0.00
Support Serv - Pupil	605,210.29	0.00	605,210.29	0.00	0.00
Support Serv - Instructional	276,849.09	0.00	276,849.09	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	3,565.03	0.00	3,565.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,015,418.99	991,088.09	1,024,330.90	0.00	0.00
Community Services	2,095,560.62	0.00	2,095,560.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,076,804.06	14,076,804.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,126,700.10	6,126,700.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	95,659,195.58	**21,669,916.52**	**66,666,870.13**	**7,322,408.93**	**1,576,904.07**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63180 Brandon School District in the Counties of Oakland and Lapeer
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,312,113.26	103,834.31	17,208,278.95	0.00	0.00
Support Serv - Pupil	1,936,832.19	0.00	1,936,832.19	0.00	0.00
Support Serv - Instructional	1,006,485.70	5,004.48	1,001,481.22	0.00	0.00
Support Serv - Board of Ed	130,785.94	20,000.00	110,785.94	0.00	0.00
Support Serv - Executive Adm	265,086.88	0.00	265,086.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,482,948.07	0.00	1,482,948.07	0.00	0.00
Support Serv - Business	662,513.43	77,374.29	0.00	585,139.14	585,139.14
Operations and Maintenance	3,139,038.82	74,617.47	0.00	3,064,421.35	0.00
Pupil Transportation	1,918,967.31	0.00	1,918,967.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	114,628.05	0.00	0.00	114,628.05	114,628.05
Support Serv - Technology	470,757.06	2,551.94	12,498.06	455,707.06	455,707.06
Support Serv - Pupil Accounting	96,589.57	0.00	96,589.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	626,813.31	10,808.53	616,004.78	0.00	0.00
Community Services	320,823.23	330.75	320,492.48	0.00	0.00
Payments to Government Agencies	485,608.23	485,608.23	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	960,353.46	492,577.81	467,775.65	0.00	0.00
Community Services	218,131.54	1,325.71	216,805.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,297,777.12	8,297,777.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,081,510.08	1,081,510.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,527,763.25	**10,653,320.72**	**25,654,546.93**	**4,219,895.60**	**1,155,474.25**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63190 Clarkston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	50,792,529.56	73,685.84	50,718,843.72	0.00	0.00
Support Serv - Pupil	4,249,495.46	2,000.00	4,247,495.46	0.00	0.00
Support Serv - Instructional	3,035,365.84	14,120.10	3,021,245.74	0.00	0.00
Support Serv - Board of Ed	139,145.83	0.00	139,145.83	0.00	0.00
Support Serv - Executive Adm	605,331.02	1,334.00	603,997.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,224,408.04	1,748.70	3,222,659.34	0.00	0.00
Support Serv - Business	972,517.16	13,654.00	0.00	958,863.16	958,863.16
Operations and Maintenance	6,592,761.22	30,537.98	123,413.64	6,438,809.60	0.00
Pupil Transportation	2,794,251.45	0.00	2,794,251.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	93,477.74	0.00	93,477.74	0.00	0.00
Support Serv - Staff & Personnel	294,919.11	0.00	28,861.42	266,057.69	266,057.69
Support Serv - Technology	1,391,857.30	58,750.98	147,316.66	1,185,789.66	1,185,789.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	290,505.78	0.00	290,505.78	0.00	0.00
Support Serv - Other	734,913.80	0.00	734,913.80	0.00	0.00
Community Services	287,983.18	0.00	287,983.18	0.00	0.00
Payments to Government Agencies	15,000.00	15,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,513.91	0.00	2,513.91	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	12,248.31	0.00	0.00	12,248.31	12,248.31
Operations and Maintenance	53,379.23	0.00	0.00	53,379.23	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,192,964.13	1,152,399.79	1,040,564.34	0.00	0.00
Community Services	849,945.09	0.00	849,945.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,628,305.47	18,628,305.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	154,883.61	154,883.61	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	97,408,702.24	**20,146,420.47**	**68,347,134.12**	**8,915,147.65**	**2,422,958.82**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63200 Farmington Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	83,681,168.45	116,714.81	83,564,453.64	0.00	0.00
Support Serv - Pupil	13,424,406.38	150,847.50	13,273,558.88	0.00	0.00
Support Serv - Instructional	8,031,590.79	0.00	8,031,590.79	0.00	0.00
Support Serv - Board of Ed	264,654.60	0.00	264,654.60	0.00	0.00
Support Serv - Executive Adm	906,395.33	0.00	906,395.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,212,749.98	0.00	7,212,749.98	0.00	0.00
Support Serv - Business	2,108,472.18	631,830.89	251.39	1,476,389.90	1,476,389.90
Operations and Maintenance	11,986,137.45	25,308.00	120.00	11,960,709.45	0.00
Pupil Transportation	6,651,347.71	0.00	6,651,347.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	280,800.65	0.00	280,800.65	0.00	0.00
Support Serv - Staff & Personnel	1,041,371.42	0.00	6,153.38	1,035,218.04	1,035,218.04
Support Serv - Technology	1,839,781.82	15,479.64	100,403.53	1,723,898.65	1,723,898.65
Support Serv - Pupil Accounting	40,682.28	0.00	40,682.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,006,620.87	0.00	2,006,620.87	0.00	0.00
Community Services	1,215,178.91	0.00	1,215,178.91	0.00	0.00
Payments to Government Agencies	4,149.47	4,149.47	0.00	0.00	0.00
Facilities Acquisition	1,432,357.27	1,432,357.27	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,140,293.20	10,889.04	7,129,404.16	0.00	0.00
Support Serv - Pupil	1,855,151.44	0.00	1,855,151.44	0.00	0.00
Support Serv - Instructional	536,069.34	0.00	536,069.34	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	324,386.90	9,167.82	0.00	315,219.08	0.00
Pupil Transportation	177,901.28	0.00	177,901.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,807,613.56	1,673,916.04	2,133,697.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	648,270.27	648,270.27	0.00	0.00	0.00
Facilities Acquisition	180,844.79	180,844.79	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,947,693.16	7,947,693.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,078,740.40	3,078,740.40	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	167,824,829.90	**15,926,209.10**	**135,387,185.68**	**16,511,435.12**	**4,235,506.59**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63210 Holly Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,137,371.22	98,542.51	21,038,828.71	0.00	0.00
Support Serv - Pupil	4,718,030.34	0.00	4,718,030.34	0.00	0.00
Support Serv - Instructional	1,147,713.70	1,276.25	1,146,437.45	0.00	0.00
Support Serv - Board of Ed	55,391.49	0.00	55,391.49	0.00	0.00
Support Serv - Executive Adm	252,709.45	0.00	252,709.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,964,782.58	1,434.00	1,963,348.58	0.00	0.00
Support Serv - Business	547,491.80	120,727.80	0.00	426,764.00	426,764.00
Operations and Maintenance	2,849,686.21	947.68	0.00	2,848,738.53	0.00
Pupil Transportation	2,657,794.26	655,292.00	2,002,502.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	153,016.68	5,196.00	0.00	147,820.68	147,820.68
Support Serv - Technology	654,211.96	105,938.67	0.00	548,273.29	548,273.29
Support Serv - Pupil Accounting	76,888.41	0.00	76,888.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	789,863.09	0.00	789,863.09	0.00	0.00
Community Services	17,050.63	0.00	17,050.63	0.00	0.00
Payments to Government Agencies	9,030.14	9,030.14	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	295,502.50	1,583.03	293,919.47	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	13,089.15	0.00	13,089.15	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	28,175.75	0.00	0.00	28,175.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	40,885.71	984.63	39,901.08	0.00	0.00
Support Serv - Other	1,306,810.77	577,604.23	729,206.54	0.00	0.00
Community Services	549,924.21	4,630.75	545,293.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,893,893.24	6,893,893.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	202,759.60	202,759.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,362,072.89	**8,679,840.53**	**33,682,460.11**	**3,999,772.25**	**1,122,857.97**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63220 Huron Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	53,458,775.63	157,085.06	53,301,690.57	0.00	0.00
Support Serv - Pupil	8,551,432.32	0.00	8,551,432.32	0.00	0.00
Support Serv - Instructional	3,808,402.90	10,896.43	3,797,506.47	0.00	0.00
Support Serv - Board of Ed	378,479.13	120,100.00	258,379.13	0.00	0.00
Support Serv - Executive Adm	398,048.32	2,513.44	395,534.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,589,735.34	0.00	5,589,735.34	0.00	0.00
Support Serv - Business	1,274,805.98	1,219.00	12,830.00	1,260,756.98	1,260,756.98
Operations and Maintenance	9,109,720.03	53,347.05	179.88	9,056,193.10	0.00
Pupil Transportation	5,392,158.00	2,436.00	5,389,722.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	256,669.34	0.00	256,669.34	0.00	0.00
Support Serv - Staff & Personnel	693,737.68	0.00	26,593.10	667,144.58	667,144.58
Support Serv - Technology	1,168,932.37	18,076.39	21,025.00	1,129,830.98	1,129,830.98
Support Serv - Pupil Accounting	88,668.44	0.00	88,668.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,248,076.36	45,805.00	1,202,271.36	0.00	0.00
Community Services	92,282.25	530.00	91,752.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,291.00	9,291.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,511,069.46	10,048.96	1,501,020.50	0.00	0.00
Support Serv - Pupil	69,202.34	0.00	69,202.34	0.00	0.00
Support Serv - Instructional	68,743.29	0.00	68,743.29	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	291,401.20	1,426.85	289,974.35	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	186,850.00	0.00	0.00	186,850.00	0.00
Pupil Transportation	5,022.73	0.00	5,022.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,806,791.32	1,244,374.71	1,562,416.61	0.00	0.00
Community Services	2,620,659.64	2,825.72	2,617,833.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17,967,697.30	17,967,697.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,117,322.88	4,117,322.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	860,590.37	860,590.37	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	122,024,565.62	**24,625,586.16**	**85,098,203.82**	**12,300,775.64**	**3,057,732.54**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63230 Lake Orion Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	47,653,765.09	164,416.45	47,489,348.64	0.00	0.00
Support Serv - Pupil	6,004,477.96	5,434.98	5,999,042.98	0.00	0.00
Support Serv - Instructional	2,958,157.27	108,330.74	2,849,826.53	0.00	0.00
Support Serv - Board of Ed	359,123.48	0.00	359,123.48	0.00	0.00
Support Serv - Executive Adm	659,454.36	0.00	659,454.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,351,872.53	4,752.02	4,347,120.51	0.00	0.00
Support Serv - Business	1,270,222.83	232,015.08	42,350.98	995,856.77	995,856.77
Operations and Maintenance	7,680,433.48	389,857.10	0.00	7,290,576.38	0.00
Pupil Transportation	4,456,261.62	312,451.18	4,143,810.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	559,800.49	0.00	42,083.83	517,716.66	517,716.66
Support Serv - Technology	1,215,345.25	279,729.24	41,933.17	893,682.84	893,682.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,177,050.13	31,032.77	1,146,017.36	0.00	0.00
Community Services	351,168.64	16,143.47	335,025.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	40.00	0.00	40.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,376,339.91	1,232,532.87	1,143,807.04	0.00	0.00
Community Services	1,639,646.61	17,707.15	1,621,939.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,355,110.02	16,355,110.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	320.06	320.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	99,068,589.73	**19,149,833.13**	**70,220,923.95**	**9,697,832.65**	**2,407,256.27**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63240 South Lyon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,321,122.19	151,705.35	33,169,416.84	0.00	0.00
Support Serv - Pupil	2,818,383.99	0.00	2,818,383.99	0.00	0.00
Support Serv - Instructional	2,876,333.20	34,989.59	2,841,343.61	0.00	0.00
Support Serv - Board of Ed	15,591.80	0.00	15,591.80	0.00	0.00
Support Serv - Executive Adm	911,200.88	2,245.18	908,955.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,796,015.92	0.00	3,796,015.92	0.00	0.00
Support Serv - Business	615,943.89	1,369.22	0.00	614,574.67	614,574.67
Operations and Maintenance	6,760,508.70	95,803.84	0.00	6,664,704.86	0.00
Pupil Transportation	2,567,181.24	9,248.00	2,557,933.24	0.00	0.00
Support Serv - Planning & Research	54.72	0.00	54.72	0.00	0.00
Support Serv - Communication	2,052.05	0.00	2,052.05	0.00	0.00
Support Serv - Staff & Personnel	137,412.80	0.00	0.00	137,412.80	137,412.80
Support Serv - Technology	150,225.69	0.00	0.00	150,225.69	150,225.69
Support Serv - Pupil Accounting	71,323.92	0.00	71,323.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,389,257.59	117,651.73	1,271,605.86	0.00	0.00
Community Services	107,019.57	0.00	107,019.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	45,852.41	0.00	0.00	45,852.41	0.00
Pupil Transportation	2,834.35	0.00	2,834.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,358,080.44	643,998.17	714,082.27	0.00	0.00
Community Services	1,014,821.49	3,530.93	1,011,290.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	21,622,747.68	21,622,747.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	565,377.30	565,377.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	80,149,341.82	**23,248,666.99**	**49,287,904.40**	**7,612,770.43**	**902,213.16**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63250 Oak Park, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,664,191.37	573.83	25,663,617.54	0.00	0.00
Support Serv - Pupil	2,328,685.26	0.00	2,328,685.26	0.00	0.00
Support Serv - Instructional	1,630,937.75	0.00	1,630,937.75	0.00	0.00
Support Serv - Board of Ed	290,556.00	0.00	290,556.00	0.00	0.00
Support Serv - Executive Adm	290,898.31	0.00	290,898.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,899,281.33	0.00	1,899,281.33	0.00	0.00
Support Serv - Business	850,752.05	96,849.49	0.00	753,902.56	753,902.56
Operations and Maintenance	3,715,397.94	0.00	67,181.44	3,648,216.50	0.00
Pupil Transportation	1,507,084.82	0.00	1,507,084.82	0.00	0.00
Support Serv - Planning & Research	33,614.00	0.00	33,614.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	133,494.77	0.00	495.27	132,999.50	132,999.50
Support Serv - Technology	516,044.23	0.00	2,172.56	513,871.67	513,871.67
Support Serv - Pupil Accounting	100,877.75	0.00	100,877.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	777,883.81	0.00	777,883.81	0.00	0.00
Payments to Government Agencies	6,000.00	6,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	275.00	0.00	0.00	275.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,560,205.86	77,946.86	1,482,259.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,165,086.82	4,165,086.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,395,555.88	4,395,555.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,866,822.95	**8,742,012.88**	**36,075,544.84**	**5,049,265.23**	**1,400,773.73**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63260 Rochester Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	89,953,331.12	580,456.76	89,372,874.36	0.00	0.00
Support Serv - Pupil	14,427,217.94	10.37	14,427,207.57	0.00	0.00
Support Serv - Instructional	6,080,345.46	36,194.79	6,044,150.67	0.00	0.00
Support Serv - Board of Ed	285,678.31	627.45	285,050.86	0.00	0.00
Support Serv - Executive Adm	677,091.18	701.82	676,389.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,358,030.41	5,508.08	7,352,522.33	0.00	0.00
Support Serv - Business	1,899,341.89	315,132.86	0.00	1,584,209.03	1,584,209.03
Operations and Maintenance	13,924,749.28	84,658.06	249.16	13,839,842.06	0.00
Pupil Transportation	7,784,645.13	559,155.72	7,225,489.41	0.00	0.00
Support Serv - Planning & Research	9,843.41	0.00	9,843.41	0.00	0.00
Support Serv - Communication	203,686.92	0.00	203,686.92	0.00	0.00
Support Serv - Staff & Personnel	1,554,582.78	6,227.33	17,463.00	1,530,892.45	1,530,892.45
Support Serv - Technology	2,540,518.95	560,667.15	185,184.02	1,794,667.78	1,794,667.78
Support Serv - Pupil Accounting	207,008.45	3,772.12	203,236.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	203,352.26	208.98	203,143.28	0.00	0.00
Community Services	2,970,274.31	23,181.06	2,947,093.25	0.00	0.00
Payments to Government Agencies	4,000.00	4,000.00	0.00	0.00	0.00
Facilities Acquisition	83,992.96	83,992.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	6,050.00	0.00	6,050.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	33,515.97	0.00	10,729.82	22,786.15	22,786.15
Operations and Maintenance	400,936.25	0.00	293,595.46	107,340.79	0.00
Pupil Transportation	160,051.70	0.00	160,051.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,357,453.22	1,245,983.89	4,111,469.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,400.00	2,400.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	27,959,720.12	27,959,720.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	745,285.40	745,285.40	0.00	0.00	0.00
Trust Funds					
All Costs *	1,811,889.50	0.00	1,811,889.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	186,644,992.92	**32,217,884.92**	**135,547,369.74**	**18,879,738.26**	**4,932,555.41**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63270 Clawson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,118,019.81	49,950.26	14,068,069.55	0.00	0.00
Support Serv - Pupil	1,587,256.21	0.00	1,587,256.21	0.00	0.00
Support Serv - Instructional	430,041.06	0.00	430,041.06	0.00	0.00
Support Serv - Board of Ed	239,372.23	374.66	238,997.57	0.00	0.00
Support Serv - Executive Adm	419,970.87	0.00	419,970.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,191,333.88	0.00	1,191,333.88	0.00	0.00
Support Serv - Business	390,975.20	305.44	0.00	390,669.76	390,669.76
Operations and Maintenance	2,065,987.37	0.00	0.00	2,065,987.37	0.00
Pupil Transportation	883,277.60	0.00	883,277.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,814.00	0.00	0.00	8,814.00	8,814.00
Support Serv - Technology	291,787.06	8,262.64	0.00	283,524.42	283,524.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,244.85	0.00	223,244.85	0.00	0.00
Community Services	138,756.77	0.00	138,756.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,316.71	0.00	8,316.71	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	630,992.55	248,596.42	382,396.13	0.00	0.00
Community Services	595,653.79	0.00	595,653.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,248,998.30	2,248,998.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	41,639.94	41,639.94	0.00	0.00	0.00
Trust Funds					
All Costs *	5,004.51	0.00	5,004.51	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,519,442.71	**2,598,127.66**	**20,172,319.50**	**2,748,995.55**	**683,008.18**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63280 Lamphere Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,351,113.50	186,597.44	18,164,516.06	0.00	0.00
Support Serv - Pupil	1,578,646.83	0.00	1,578,646.83	0.00	0.00
Support Serv - Instructional	1,709,197.86	0.00	1,709,197.86	0.00	0.00
Support Serv - Board of Ed	83,006.99	0.00	83,006.99	0.00	0.00
Support Serv - Executive Adm	363,422.96	0.00	363,422.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,321,911.81	0.00	2,321,911.81	0.00	0.00
Support Serv - Business	449,509.29	7,397.09	0.00	442,112.20	442,112.20
Operations and Maintenance	3,093,962.23	53.40	0.00	3,093,908.83	0.00
Pupil Transportation	711,213.45	0.00	711,213.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	317,557.52	0.00	1,913.77	315,643.75	315,643.75
Support Serv - Technology	71,878.92	0.00	0.00	71,878.92	71,878.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	62,025.04	0.00	62,025.04	0.00	0.00
Support Serv - Other	403,277.42	0.00	403,277.42	0.00	0.00
Community Services	237,905.22	0.00	237,905.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,970,438.92	0.00	1,970,438.92	0.00	0.00
Support Serv - Pupil	404,544.56	0.00	404,544.56	0.00	0.00
Support Serv - Instructional	135,056.40	0.00	135,056.40	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	53,479.92	0.00	53,479.92	0.00	0.00
Support Serv - Business	2,273.22	2,273.22	0.00	0.00	0.00
Operations and Maintenance	2,425.56	0.00	0.00	2,425.56	0.00
Pupil Transportation	35,108.82	0.00	35,108.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,153,722.78	525,338.86	628,383.92	0.00	0.00
Community Services	1,187,626.29	0.00	1,187,626.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,669,385.00	2,669,385.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,015,103.68	1,015,103.68	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,383,794.19	**4,406,148.69**	**30,051,676.24**	**3,925,969.26**	**829,634.87**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63290 Walled Lake Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	99,073,307.60	149,142.17	98,924,165.43	0.00	0.00
Support Serv - Pupil	12,616,841.68	0.00	12,616,841.68	0.00	0.00
Support Serv - Instructional	6,473,189.30	5,054.65	6,468,134.65	0.00	0.00
Support Serv - Board of Ed	115,831.29	0.00	115,831.29	0.00	0.00
Support Serv - Executive Adm	507,820.93	0.00	507,820.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,117,246.26	10,185.00	9,107,061.26	0.00	0.00
Support Serv - Business	2,121,264.41	69,206.38	229,012.87	1,823,045.16	1,823,045.16
Operations and Maintenance	10,781,320.44	14,886.67	0.00	10,766,433.77	0.00
Pupil Transportation	6,973,183.94	0.00	6,973,183.94	0.00	0.00
Support Serv - Planning & Research	18,045.12	0.00	18,045.12	0.00	0.00
Support Serv - Communication	385,505.22	0.00	385,505.22	0.00	0.00
Support Serv - Staff & Personnel	866,863.48	0.00	0.00	866,863.48	866,863.48
Support Serv - Technology	2,501,725.84	22,362.34	137,037.24	2,342,326.26	2,342,326.26
Support Serv - Pupil Accounting	239,397.50	1,604.69	237,792.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,278,273.15	1,200.00	2,277,073.15	0.00	0.00
Community Services	136,618.34	0.00	136,618.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	462,349.07	0.00	462,349.07	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	333.93	0.00	333.93	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,884.17	0.00	0.00	15,884.17	15,884.17
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,249,872.56	1,771,973.60	2,477,898.96	0.00	0.00
Community Services	1,848,138.55	31,180.99	1,816,957.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	71,885,046.50	71,885,046.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,005,189.21	3,005,189.21	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	235,673,248.49	**76,967,032.20**	**142,891,663.45**	**15,814,552.84**	**5,048,119.07**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63300 Waterford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	63,709,808.00	28,601.00	63,681,207.00	0.00	0.00
Support Serv - Pupil	9,385,045.00	28,026.00	9,357,019.00	0.00	0.00
Support Serv - Instructional	5,185,226.00	522,309.00	4,662,917.00	0.00	0.00
Support Serv - Board of Ed	372,815.00	51.00	372,764.00	0.00	0.00
Support Serv - Executive Adm	1,196,195.00	18,602.00	1,177,593.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,310,847.00	4,012.00	6,306,835.00	0.00	0.00
Support Serv - Business	2,109,870.00	1,086,884.00	0.00	1,022,986.00	1,022,986.00
Operations and Maintenance	10,932,386.00	275,265.00	92,865.00	10,564,256.00	0.00
Pupil Transportation	3,963,918.00	5,555.00	3,958,363.00	0.00	0.00
Support Serv - Planning & Research	357,961.00	6,641.00	351,320.00	0.00	0.00
Support Serv - Communication	368,068.00	0.00	368,068.00	0.00	0.00
Support Serv - Staff & Personnel	290,756.00	0.00	10,647.00	280,109.00	280,109.00
Support Serv - Technology	1,609,634.00	130,995.00	133,400.00	1,345,239.00	1,345,239.00
Support Serv - Pupil Accounting	287,779.00	0.00	287,779.00	0.00	0.00
Support Serv - Central - Other	594,371.00	41,338.00	553,033.00	0.00	0.00
Support Serv - Other	1,471,301.00	0.00	1,471,301.00	0.00	0.00
Community Services	181,614.00	0.00	181,614.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,683.00	16,683.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,521,556.00	59.00	3,521,497.00	0.00	0.00
Support Serv - Pupil	1,387,572.00	0.00	1,387,572.00	0.00	0.00
Support Serv - Instructional	924,769.00	241,632.00	683,137.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	346,814.00	0.00	0.00	346,814.00	0.00
Pupil Transportation	579,033.00	0.00	579,033.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,192,255.00	2,246,927.00	2,945,328.00	0.00	0.00
Community Services	3,097,780.00	38,245.00	3,059,535.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	164,000.00	164,000.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	36,200,636.00	36,200,636.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,959,739.00	1,959,739.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	161,718,431.00	**43,016,200.00**	**105,142,827.00**	**13,559,404.00**	**2,648,334.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63901 AGBU Alex-Marie Manoogian School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,717,842.00	0.00	1,717,842.00	0.00	0.00
Support Serv - Pupil	81,911.00	0.00	81,911.00	0.00	0.00
Support Serv - Instructional	63,421.00	0.00	63,421.00	0.00	0.00
Support Serv - Board of Ed	14,530.00	0.00	14,530.00	0.00	0.00
Support Serv - Executive Adm	85,030.00	0.00	85,030.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	438,592.00	0.00	438,592.00	0.00	0.00
Support Serv - Business	53,870.00	0.00	0.00	53,870.00	53,870.00
Operations and Maintenance	401,717.00	0.00	0.00	401,717.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	139,736.00	0.00	0.00	139,736.00	139,736.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,999.00	2,999.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,999,648.00	**2,999.00**	**2,401,326.00**	**595,323.00**	**193,606.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63903 Academy of Southfield
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,301,229.18	7,231.47	1,293,997.71	0.00	0.00
Support Serv - Pupil	155,464.61	0.00	155,464.61	0.00	0.00
Support Serv - Instructional	77,704.17	33,229.01	44,475.16	0.00	0.00
Support Serv - Board of Ed	20,118.90	0.00	20,118.90	0.00	0.00
Support Serv - Executive Adm	442,881.62	0.00	442,881.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	518,654.20	7,432.16	511,222.04	0.00	0.00
Support Serv - Business	4,801.16	0.00	2,812.70	1,988.46	1,988.46
Operations and Maintenance	626,433.99	1,895.88	0.00	624,538.11	0.00
Pupil Transportation	99,498.00	0.00	99,498.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,335.22	0.00	47,335.22	0.00	0.00
Support Serv - Staff & Personnel	1,959.23	0.00	1,959.23	0.00	0.00
Support Serv - Technology	3,227.01	0.00	2,679.00	548.01	548.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	30,371.25	0.00	30,371.25	0.00	0.00
Community Services	129,780.27	726.82	129,053.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	174,480.95	163,885.37	10,595.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,633,939.76	**214,400.71**	**2,792,464.47**	**627,074.58**	**2,536.47**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63906 Pontiac Academy for Excellence
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,794,759.31	93,808.81	5,700,950.50	0.00	0.00
Support Serv - Pupil	629,325.09	3,831.56	625,493.53	0.00	0.00
Support Serv - Instructional	740,074.80	165,751.24	574,323.56	0.00	0.00
Support Serv - Board of Ed	43,972.83	0.00	43,972.83	0.00	0.00
Support Serv - Executive Adm	600,985.96	2,458.15	598,527.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,012,147.58	17,484.57	994,663.01	0.00	0.00
Support Serv - Business	315,776.59	11,259.99	2,000.00	302,516.60	302,516.60
Operations and Maintenance	2,321,073.04	12,411.10	170,590.12	2,138,071.82	0.00
Pupil Transportation	179,753.06	0.00	179,753.06	0.00	0.00
Support Serv - Planning & Research	6,225.00	0.00	6,225.00	0.00	0.00
Support Serv - Communication	16,185.29	0.00	16,185.29	0.00	0.00
Support Serv - Staff & Personnel	267,515.03	0.00	22,197.31	245,317.72	245,317.72
Support Serv - Technology	88,130.34	33,361.00	0.00	54,769.34	54,769.34
Support Serv - Pupil Accounting	3,845.70	0.00	3,845.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	137,998.62	16,215.00	121,783.62	0.00	0.00
Community Services	149,701.70	0.00	149,701.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	165,571.95	165,571.95	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	717,391.17	549,737.28	167,653.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,190,433.06	**1,071,890.65**	**9,377,866.93**	**2,740,675.48**	**602,603.66**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63907 Great Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,171,874.41	5,135.00	1,166,739.41	0.00	0.00
Support Serv - Pupil	93,898.07	0.00	93,898.07	0.00	0.00
Support Serv - Instructional	158,855.51	17,135.00	141,720.51	0.00	0.00
Support Serv - Board of Ed	109,332.53	0.00	109,332.53	0.00	0.00
Support Serv - Executive Adm	92,288.41	0.00	92,288.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	353,612.49	0.00	353,612.49	0.00	0.00
Support Serv - Business	3,113.20	0.00	0.00	3,113.20	3,113.20
Operations and Maintenance	218,905.97	6,607.00	0.00	212,298.97	0.00
Pupil Transportation	3,782.50	0.00	3,782.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	19,575.00	0.00	2,475.00	17,100.00	17,100.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7,138.63	0.00	7,138.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	153,144.84	109,518.24	43,626.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,385,521.56	**138,395.24**	**2,014,614.15**	**232,512.17**	**20,213.20**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63910 Dr. Joseph F. Pollack Academic Center of Excellence
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,307,151.24	7,525.77	3,299,625.47	0.00	0.00
Support Serv - Pupil	277,704.10	0.00	277,704.10	0.00	0.00
Support Serv - Instructional	641,493.46	0.00	641,493.46	0.00	0.00
Support Serv - Board of Ed	48,496.43	0.00	48,496.43	0.00	0.00
Support Serv - Executive Adm	254,329.81	0.00	254,329.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	588,298.89	1,894.00	586,404.89	0.00	0.00
Support Serv - Business	300,554.09	30,546.74	0.00	270,007.35	270,007.35
Operations and Maintenance	791,067.02	0.00	20,924.53	770,142.49	0.00
Pupil Transportation	56,675.61	0.00	56,675.61	0.00	0.00
Support Serv - Planning & Research	199.00	0.00	199.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	48,203.90	0.00	21,379.00	26,824.90	26,824.90
Support Serv - Technology	70,602.16	0.00	0.00	70,602.16	70,602.16
Support Serv - Pupil Accounting	84,006.15	0.00	84,006.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,584.22	202.73	9,381.49	0.00	0.00
Community Services	63,593.22	0.00	63,593.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	195,787.46	189,787.46	6,000.00	0.00	0.00
Special Revenue Funds					
Instructional	37,134.05	0.00	37,134.05	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	457,708.62	10,126.59	447,582.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	618,979.69	618,979.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	41,000.00	41,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,892,569.12	**900,062.98**	**5,854,929.24**	**1,137,576.90**	**367,434.41**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63911 Holly Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,513,754.61	1,149.56	3,512,605.05	0.00	0.00
Support Serv - Pupil	175,809.67	0.00	175,809.67	0.00	0.00
Support Serv - Instructional	510,346.88	68,290.60	442,056.28	0.00	0.00
Support Serv - Board of Ed	17,347.85	0.00	17,347.85	0.00	0.00
Support Serv - Executive Adm	163,475.47	0.00	163,475.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	390,776.34	0.00	390,776.34	0.00	0.00
Support Serv - Business	200,732.75	16,513.04	28,305.00	155,914.71	155,914.71
Operations and Maintenance	467,148.44	14,357.63	0.00	452,790.81	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,375.00	0.00	22,375.00	0.00	0.00
Support Serv - Staff & Personnel	53,650.00	0.00	53,456.00	194.00	194.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	81,923.36	81,923.36	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,277,066.00	4,277,066.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,874,406.37	**4,459,300.19**	**4,806,206.66**	**608,899.52**	**156,108.71**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63912 Oakland International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,462,971.00	74,433.00	2,388,538.00	0.00	0.00
Support Serv - Pupil	172,540.00	0.00	172,540.00	0.00	0.00
Support Serv - Instructional	245,520.00	0.00	245,520.00	0.00	0.00
Support Serv - Board of Ed	207,782.00	0.00	207,782.00	0.00	0.00
Support Serv - Executive Adm	737,993.00	0.00	737,993.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	355,203.00	0.00	355,203.00	0.00	0.00
Support Serv - Business	297,589.00	15,523.00	0.00	282,066.00	282,066.00
Operations and Maintenance	783,485.00	22,735.00	0.00	760,750.00	0.00
Pupil Transportation	5,559.00	0.00	5,559.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,600.00	0.00	6,600.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	61,306.00	0.00	0.00	61,306.00	61,306.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	8,449.00	0.00	8,449.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,000.00	0.00	5,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	506,228.00	420,727.00	85,501.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	263,129.00	263,129.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,241,553.00	2,241,553.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,360,907.00	**3,038,100.00**	**4,218,685.00**	**1,104,122.00**	**343,372.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63913 Walton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,391,396.00	0.00	3,391,396.00	0.00	0.00
Support Serv - Pupil	197,775.00	0.00	197,775.00	0.00	0.00
Support Serv - Instructional	494,954.00	0.00	494,954.00	0.00	0.00
Support Serv - Board of Ed	97,388.00	0.00	97,388.00	0.00	0.00
Support Serv - Executive Adm	371,119.00	0.00	371,119.00	0.00	0.00
Support Serv - Grant Writer	28,094.00	0.00	28,094.00	0.00	0.00
Support Serv - School Adm	425,074.00	0.00	425,074.00	0.00	0.00
Support Serv - Business	77,079.00	0.00	0.00	77,079.00	77,079.00
Operations and Maintenance	1,365,962.00	0.00	0.00	1,365,962.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,310.00	0.00	33,310.00	0.00	0.00
Support Serv - Staff & Personnel	135,872.00	0.00	0.00	135,872.00	135,872.00
Support Serv - Technology	126,123.00	0.00	0.00	126,123.00	126,123.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	67,669.00	0.00	67,669.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	297,268.00	46,724.00	250,544.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,109,083.00	**46,724.00**	**5,357,323.00**	**1,705,036.00**	**339,074.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63914 Advanced Technology Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,463,221.00	137,697.00	4,325,524.00	0.00	0.00
Support Serv - Pupil	537,422.00	0.00	537,422.00	0.00	0.00
Support Serv - Instructional	1,188,805.00	438,883.00	749,922.00	0.00	0.00
Support Serv - Board of Ed	31,315.00	0.00	31,315.00	0.00	0.00
Support Serv - Executive Adm	572,471.00	0.00	572,471.00	0.00	0.00
Support Serv - Grant Writer	47,045.00	0.00	47,045.00	0.00	0.00
Support Serv - School Adm	614,587.00	0.00	614,587.00	0.00	0.00
Support Serv - Business	559,042.00	40,840.00	0.00	518,202.00	518,202.00
Operations and Maintenance	1,358,131.00	78,695.00	100,680.00	1,178,756.00	0.00
Pupil Transportation	33,289.00	0.00	33,289.00	0.00	0.00
Support Serv - Planning & Research	117,734.00	1,612.00	116,122.00	0.00	0.00
Support Serv - Communication	79,751.00	0.00	79,751.00	0.00	0.00
Support Serv - Staff & Personnel	155,035.00	0.00	10,982.00	144,053.00	144,053.00
Support Serv - Technology	64,375.00	16,077.00	0.00	48,298.00	48,298.00
Support Serv - Pupil Accounting	26,191.00	0.00	26,191.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	39,265.00	0.00	39,265.00	0.00	0.00
Community Services	37,629.00	0.00	37,629.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	114,549.00	21,950.00	92,599.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,962.00	0.00	490.00	1,472.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	497,340.00	128,818.00	368,522.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	899,450.00	899,450.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	660,436.00	660,436.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,099,045.00	**2,424,458.00**	**7,783,806.00**	**1,890,781.00**	**710,553.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63915 Arts and Technology Academy of Pontiac
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,398,316.86	8,951.21	1,389,365.65	0.00	0.00
Support Serv - Pupil	195,249.42	0.00	195,249.42	0.00	0.00
Support Serv - Instructional	90,400.25	0.00	90,400.25	0.00	0.00
Support Serv - Board of Ed	54,304.36	0.00	54,304.36	0.00	0.00
Support Serv - Executive Adm	533,433.96	0.00	533,433.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	202,185.77	0.00	202,185.77	0.00	0.00
Support Serv - Business	15,437.64	14,241.73	0.00	1,195.91	1,195.91
Operations and Maintenance	874,981.85	1,122.00	5,936.00	867,923.85	0.00
Pupil Transportation	3,306.91	0.00	3,306.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,795.17	0.00	2,795.17	9,000.00	9,000.00
Support Serv - Technology	8,921.76	1,474.76	0.00	7,447.00	7,447.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,545.53	0.00	5,545.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,851.29	5,851.29	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,569.80	0.00	8,569.80	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	182,948.41	152,629.64	30,318.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,591,248.98	**184,270.63**	**2,521,411.59**	**885,566.76**	**17,642.91**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63916 Academy of Waterford
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	791,741.61	3,919.86	787,821.75	0.00	0.00
Support Serv - Pupil	124,373.42	0.00	124,373.42	0.00	0.00
Support Serv - Instructional	52,638.43	4,134.63	48,503.80	0.00	0.00
Support Serv - Board of Ed	41,645.38	3,302.96	38,342.42	0.00	0.00
Support Serv - Executive Adm	83,681.62	0.00	83,681.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	321,272.74	10,007.06	311,265.68	0.00	0.00
Support Serv - Business	4,487.06	0.00	3,380.07	1,106.99	1,106.99
Operations and Maintenance	490,145.00	4,505.12	0.00	485,639.88	0.00
Pupil Transportation	74,511.00	0.00	74,511.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,658.11	0.00	15,658.11	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,314.87	0.00	0.00	3,314.87	3,314.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	22,420.55	0.00	22,420.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	123,978.27	105,071.53	18,906.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,149,868.06	**130,941.16**	**1,528,865.16**	**490,061.74**	**4,421.86**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63917 Bradford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,331,158.22	24,341.59	6,306,816.63	0.00	0.00
Support Serv - Pupil	400,226.44	0.00	400,226.44	0.00	0.00
Support Serv - Instructional	252,604.14	0.00	252,604.14	0.00	0.00
Support Serv - Board of Ed	64,170.63	0.00	64,170.63	0.00	0.00
Support Serv - Executive Adm	1,345,069.71	0.00	1,345,069.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,042,575.65	0.00	1,042,575.65	0.00	0.00
Support Serv - Business	122,445.48	42,345.67	0.00	80,099.81	80,099.81
Operations and Maintenance	1,685,294.00	622,488.22	0.00	1,062,805.78	0.00
Pupil Transportation	27,395.00	0.00	27,395.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	28,510.82	0.00	0.00	28,510.82	28,510.82
Support Serv - Pupil Accounting	20,225.50	0.00	20,225.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	221,483.79	0.00	221,483.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	497,305.99	389,028.77	108,277.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,063,926.72	2,063,926.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,102,392.09	**3,142,130.97**	**9,788,844.71**	**1,171,416.41**	**108,610.63**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63918 Laurus Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,912,016.00	0.00	2,912,016.00	0.00	0.00
Support Serv - Pupil	141,559.00	0.00	141,559.00	0.00	0.00
Support Serv - Instructional	557,341.00	0.00	557,341.00	0.00	0.00
Support Serv - Board of Ed	108,594.00	0.00	108,594.00	0.00	0.00
Support Serv - Executive Adm	395,516.00	0.00	395,516.00	0.00	0.00
Support Serv - Grant Writer	34,076.00	0.00	34,076.00	0.00	0.00
Support Serv - School Adm	415,680.00	0.00	415,680.00	0.00	0.00
Support Serv - Business	93,492.00	0.00	0.00	93,492.00	93,492.00
Operations and Maintenance	1,134,650.00	0.00	0.00	1,134,650.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,864.00	0.00	35,864.00	0.00	0.00
Support Serv - Staff & Personnel	176,758.00	0.00	0.00	176,758.00	176,758.00
Support Serv - Technology	152,981.00	0.00	0.00	152,981.00	152,981.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	82,079.00	0.00	82,079.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	261,563.00	27,249.00	234,314.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,502,169.00	**27,249.00**	**4,917,039.00**	**1,557,881.00**	**423,231.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63919 Woodmont Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,534,668.00	5,330.00	1,529,338.00	0.00	0.00
Support Serv - Pupil	60,251.00	0.00	60,251.00	0.00	0.00
Support Serv - Instructional	54,384.00	0.00	54,384.00	0.00	0.00
Support Serv - Board of Ed	67,048.00	0.00	67,048.00	0.00	0.00
Support Serv - Executive Adm	519,035.00	0.00	519,035.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	175,017.00	0.00	175,017.00	0.00	0.00
Support Serv - Business	95,113.00	7,953.00	0.00	87,160.00	87,160.00
Operations and Maintenance	951,811.00	216,834.00	0.00	734,977.00	0.00
Pupil Transportation	11,657.00	0.00	11,657.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	96,211.00	73,881.00	0.00	22,330.00	22,330.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	48,428.00	0.00	48,428.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	251,639.00	154,081.00	97,558.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,865,262.00	**458,079.00**	**2,562,716.00**	**844,467.00**	**109,490.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63920 Life Skills Center of Pontiac
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	523,835.00	0.00	523,835.00	0.00	0.00
Support Serv - Pupil	203,677.00	0.00	203,677.00	0.00	0.00
Support Serv - Instructional	54,113.00	0.00	54,113.00	0.00	0.00
Support Serv - Board of Ed	41,768.00	0.00	41,768.00	0.00	0.00
Support Serv - Executive Adm	52,767.00	0.00	52,767.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	339,543.00	0.00	339,543.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	298,884.00	0.00	39,958.00	258,926.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,514,587.00	**0.00**	**1,255,661.00**	**258,926.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63921 Crescent Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,537,385.00	11,185.00	1,526,200.00	0.00	0.00
Support Serv - Pupil	170,495.00	0.00	170,495.00	0.00	0.00
Support Serv - Instructional	38,711.00	0.00	38,711.00	0.00	0.00
Support Serv - Board of Ed	56,637.00	0.00	56,637.00	0.00	0.00
Support Serv - Executive Adm	221,248.00	0.00	221,248.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	435,624.00	0.00	435,624.00	0.00	0.00
Support Serv - Business	155,779.00	24,478.00	0.00	131,301.00	131,301.00
Operations and Maintenance	303,632.00	0.00	0.00	303,632.00	0.00
Pupil Transportation	234,834.00	0.00	234,834.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	27,545.00	0.00	0.00	27,545.00	27,545.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,750.00	0.00	9,750.00	0.00	0.00
Community Services	16,027.00	0.00	16,027.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	66,706.00	66,706.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,576.00	245,770.00	30,806.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	267,479.00	267,479.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,818,428.00	**615,618.00**	**2,740,332.00**	**462,478.00**	**158,846.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63922 Great Oaks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,777,302.00	0.00	2,777,302.00	0.00	0.00
Support Serv - Pupil	125,237.00	0.00	125,237.00	0.00	0.00
Support Serv - Instructional	484,701.00	0.00	484,701.00	0.00	0.00
Support Serv - Board of Ed	100,954.00	0.00	100,954.00	0.00	0.00
Support Serv - Executive Adm	388,973.00	0.00	388,973.00	0.00	0.00
Support Serv - Grant Writer	33,249.00	0.00	33,249.00	0.00	0.00
Support Serv - School Adm	435,432.00	0.00	435,432.00	0.00	0.00
Support Serv - Business	94,603.00	0.00	0.00	94,603.00	94,603.00
Operations and Maintenance	1,229,701.00	0.00	0.00	1,229,701.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,289.00	0.00	36,289.00	0.00	0.00
Support Serv - Staff & Personnel	174,630.00	0.00	0.00	174,630.00	174,630.00
Support Serv - Technology	149,269.00	0.00	0.00	149,269.00	149,269.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	83,054.00	0.00	83,054.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	233,232.00	11,692.00	221,540.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,346,626.00	**11,692.00**	**4,686,731.00**	**1,648,203.00**	**418,502.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63923 Four Corners Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,237,009.74	64,256.00	1,172,753.74	0.00	0.00
Support Serv - Pupil	50,103.75	0.00	50,103.75	0.00	0.00
Support Serv - Instructional	66,441.12	0.00	66,441.12	0.00	0.00
Support Serv - Board of Ed	20,344.39	0.00	20,344.39	0.00	0.00
Support Serv - Executive Adm	307,924.03	0.00	307,924.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	173,340.70	0.00	173,340.70	0.00	0.00
Support Serv - Business	11,478.50	11,269.65	0.00	208.85	208.85
Operations and Maintenance	323,387.52	0.00	0.00	323,387.52	0.00
Pupil Transportation	90.00	0.00	90.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,644.64	0.00	32,644.64	0.00	0.00
Support Serv - Staff & Personnel	5,727.32	0.00	1,619.00	4,108.32	4,108.32
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	29,044.10	0.00	29,044.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	73,924.78	73,405.82	518.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,331,460.59	**148,931.47**	**1,854,824.43**	**327,704.69**	**4,317.17**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63924 Michigan Mathematics and Science Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,047,085.00	161,937.00	885,148.00	0.00	0.00
Support Serv - Pupil	57,787.00	0.00	57,787.00	0.00	0.00
Support Serv - Instructional	7,603.00	0.00	7,603.00	0.00	0.00
Support Serv - Board of Ed	27,529.00	0.00	27,529.00	0.00	0.00
Support Serv - Executive Adm	156,809.00	0.00	156,809.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	117,584.00	0.00	117,584.00	0.00	0.00
Support Serv - Business	1,059.00	0.00	0.00	1,059.00	1,059.00
Operations and Maintenance	241,868.00	0.00	0.00	241,868.00	0.00
Pupil Transportation	18,206.00	0.00	18,206.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,087.00	0.00	39,087.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	71,047.00	4,908.00	0.00	66,139.00	66,139.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	85,931.00	78,381.00	7,550.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,871,595.00	**245,226.00**	**1,317,303.00**	**309,066.00**	**67,198.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
63925 Taylor International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	775,973.87	122,759.50	653,214.37	0.00	0.00
Support Serv - Pupil	44,255.00	0.00	44,255.00	0.00	0.00
Support Serv - Instructional	55,207.00	0.00	55,207.00	0.00	0.00
Support Serv - Board of Ed	101,581.84	0.00	101,581.84	0.00	0.00
Support Serv - Executive Adm	225,142.56	0.00	225,142.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	170,660.74	0.00	170,660.74	0.00	0.00
Support Serv - Business	2,801.00	0.00	0.00	2,801.00	2,801.00
Operations and Maintenance	453,980.92	0.00	0.00	453,980.92	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	60,132.54	46,593.68	0.00	13,538.86	13,538.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,389.10	40,578.10	10,811.00	0.00	0.00
Community Services	17,488.00	0.00	17,488.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,958,612.57	**209,931.28**	**1,278,360.51**	**470,320.78**	**16,339.86**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
64000 Oceana Intermediate School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	56,051.22	0.00	56,051.22	0.00	0.00
Support Serv - Pupil	8,316.61	0.00	8,316.61	0.00	0.00
Support Serv - Instructional	198,771.61	0.00	198,771.61	0.00	0.00
Support Serv - Board of Ed	13,132.71	0.00	13,132.71	0.00	0.00
Support Serv - Executive Adm	122,725.67	0.00	122,725.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	39,712.00	178.41	0.00	39,533.59	39,533.59
Operations and Maintenance	7,501.08	0.00	0.00	7,501.08	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,892.91	0.00	0.00	6,892.91	6,892.91
Support Serv - Technology	78,557.61	0.00	0.00	78,557.61	78,557.61
Support Serv - Pupil Accounting	14,711.18	0.00	14,711.18	0.00	0.00
Support Serv - Central - Other	4,145.89	0.00	4,145.89	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,810.35	0.00	1,810.35	0.00	0.00
Payments to Government Agencies	45.85	45.85	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	855,880.78	0.00	855,880.78	0.00	0.00
Support Serv - Pupil	1,274,054.80	0.00	1,274,054.80	0.00	0.00
Support Serv - Instructional	622,307.53	0.00	622,307.53	0.00	0.00
Support Serv - Board of Ed	8,091.00	0.00	8,091.00	0.00	0.00
Support Serv - Executive Adm	40,425.34	0.00	40,425.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	144,170.20	639.98	0.00	143,530.22	143,530.22
Operations and Maintenance	83,736.16	0.00	0.00	83,736.16	0.00
Pupil Transportation	181,814.49	0.00	181,814.49	0.00	0.00
Support Serv - Planning & Research	48,252.15	0.00	48,252.15	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	35,657.82	0.00	1,250.00	34,407.82	34,407.82
Support Serv - Technology	199,410.11	0.00	161,913.48	37,496.63	37,496.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	81,021.74	0.00	81,021.74	0.00	0.00
Payments to Government Agencies	401,642.00	401,642.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,150.87	16,150.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,544,989.68	**418,657.11**	**3,694,676.55**	**431,656.02**	**340,418.78**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
64040 Hart Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,408,949.46	24,125.46	7,384,824.00	0.00	0.00
Support Serv - Pupil	360,746.71	0.00	360,746.71	0.00	0.00
Support Serv - Instructional	246,155.46	0.00	246,155.46	0.00	0.00
Support Serv - Board of Ed	46,998.64	0.00	46,998.64	0.00	0.00
Support Serv - Executive Adm	276,269.39	12,396.65	263,872.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	646,861.70	0.00	646,861.70	0.00	0.00
Support Serv - Business	343,687.58	10,153.48	0.00	333,534.10	333,534.10
Operations and Maintenance	1,092,934.21	7,188.60	2,511.19	1,083,234.42	0.00
Pupil Transportation	535,541.25	0.00	535,541.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,840.66	0.00	3,798.12	1,042.54	1,042.54
Support Serv - Technology	289,197.25	109,434.11	398.00	179,365.14	179,365.14
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,716.89	27,181.05	236,535.84	0.00	0.00
Community Services	315,222.33	20,527.61	294,694.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	513,124.86	298,144.21	214,980.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	588,401.27	588,401.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,073,852.72	1,073,852.72	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,006,500.38	**2,171,405.16**	**10,237,919.02**	**1,597,176.20**	**513,941.78**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
64070 Pentwater Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,619,521.60	3,532.86	1,615,988.74	0.00	0.00
Support Serv - Pupil	54,327.27	0.00	54,327.27	0.00	0.00
Support Serv - Instructional	106,720.39	2,072.88	104,647.51	0.00	0.00
Support Serv - Board of Ed	49,090.86	1,422.00	47,668.86	0.00	0.00
Support Serv - Executive Adm	141,453.05	2,149.22	139,303.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	112,453.99	0.00	112,453.99	0.00	0.00
Support Serv - Business	48,583.03	1,257.00	0.00	47,326.03	47,326.03
Operations and Maintenance	261,420.50	7,460.19	0.00	253,960.31	0.00
Pupil Transportation	84,316.49	0.00	84,316.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	118,304.26	62,861.10	880.00	54,563.16	54,563.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	83,865.64	0.00	83,865.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	40,800.00	40,800.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,010.41	52,329.24	75,681.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	271,666.76	271,666.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,286.00	18,286.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,138,820.25	**463,837.25**	**2,319,133.50**	**355,849.50**	**101,889.19**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
64080 Shelby Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,278,270.65	0.00	10,278,270.65	0.00	0.00
Support Serv - Pupil	451,395.12	0.00	451,395.12	0.00	0.00
Support Serv - Instructional	674,646.30	36,906.49	637,739.81	0.00	0.00
Support Serv - Board of Ed	48,752.58	0.00	48,752.58	0.00	0.00
Support Serv - Executive Adm	208,444.63	0.00	208,444.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,058,391.42	0.00	1,058,391.42	0.00	0.00
Support Serv - Business	278,018.71	51,522.89	10,868.10	215,627.72	215,627.72
Operations and Maintenance	1,522,558.61	117,890.85	33,976.18	1,370,691.58	0.00
Pupil Transportation	637,673.99	0.00	637,673.99	0.00	0.00
Support Serv - Planning & Research	24,000.00	0.00	24,000.00	0.00	0.00
Support Serv - Communication	785.38	0.00	785.38	0.00	0.00
Support Serv - Staff & Personnel	2,072.02	0.00	2,072.02	0.00	0.00
Support Serv - Technology	154,530.21	59,193.14	74,053.30	21,283.77	21,283.77
Support Serv - Pupil Accounting	955.37	0.00	955.37	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	373,750.73	0.00	373,750.73	0.00	0.00
Community Services	434,103.47	34,804.25	399,299.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	21,569.78	0.00	21,569.78	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,632.65	0.00	6,411.43	1,221.22	0.00
Pupil Transportation	2,437.00	37.00	2,400.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	650,813.20	353,965.61	296,847.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,026,892.99	1,026,892.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,857,694.81	**1,681,213.22**	**14,567,657.30**	**1,608,824.29**	**236,911.49**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
64090 Walkerville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,846,579.21	0.00	1,846,579.21	0.00	0.00
Support Serv - Pupil	87,760.53	0.00	87,760.53	0.00	0.00
Support Serv - Instructional	74,179.43	0.00	74,179.43	0.00	0.00
Support Serv - Board of Ed	74,933.43	0.00	74,933.43	0.00	0.00
Support Serv - Executive Adm	105,975.24	0.00	105,975.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	141,206.18	0.00	141,206.18	0.00	0.00
Support Serv - Business	70,306.72	5,777.56	0.00	64,529.16	64,529.16
Operations and Maintenance	322,973.28	4,900.00	1,416.94	316,656.34	0.00
Pupil Transportation	236,910.05	70,030.00	166,880.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,000.00	15,000.00	0.00	0.00	0.00
Support Serv - Technology	64,524.33	0.00	4,987.86	59,536.47	59,536.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,697.40	0.00	61,697.40	0.00	0.00
Community Services	1,818.44	0.00	1,818.44	0.00	0.00
Payments to Government Agencies	498.80	498.80	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	208,764.20	114,163.17	94,601.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	224,612.95	224,612.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,537,740.19	**434,982.48**	**2,662,035.74**	**440,721.97**	**124,065.63**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
65045 West Branch-Rose City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,693,347.43	22,877.20	12,670,470.23	0.00	0.00
Support Serv - Pupil	1,408,739.01	0.00	1,408,739.01	0.00	0.00
Support Serv - Instructional	595,876.71	4,565.95	591,310.76	0.00	0.00
Support Serv - Board of Ed	56,484.52	0.00	56,484.52	0.00	0.00
Support Serv - Executive Adm	255,895.89	0.00	255,895.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	935,064.58	0.00	935,064.58	0.00	0.00
Support Serv - Business	333,439.53	30,430.21	8,802.30	294,207.02	294,207.02
Operations and Maintenance	2,022,633.46	198,525.16	0.00	1,824,108.30	0.00
Pupil Transportation	1,466,801.92	902.50	1,465,899.42	0.00	0.00
Support Serv - Planning & Research	44,911.51	0.00	44,911.51	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,629.98	0.00	4,629.98	0.00	0.00
Support Serv - Technology	316,960.78	1,000.00	182.89	315,777.89	315,777.89
Support Serv - Pupil Accounting	24,907.25	0.00	24,907.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	402,226.67	0.00	402,226.67	0.00	0.00
Community Services	56,771.76	0.00	56,771.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,408,126.46	617,240.06	790,886.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,806,139.83	1,806,139.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,198.11	0.00	3,198.11	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,836,155.40	**2,681,680.91**	**18,720,381.28**	**2,434,093.21**	**609,984.91**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
66045 Ewen-Trout Creek Consolidated School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,492,928.47	15,899.08	1,477,029.39	0.00	0.00
Support Serv - Pupil	38,415.56	29.99	38,385.57	0.00	0.00
Support Serv - Instructional	5,356.63	0.00	5,356.63	0.00	0.00
Support Serv - Board of Ed	38,977.28	0.00	38,977.28	0.00	0.00
Support Serv - Executive Adm	48,236.15	0.00	48,236.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	129,982.11	0.00	129,982.11	0.00	0.00
Support Serv - Business	103,882.33	37,061.33	4,286.00	62,535.00	62,535.00
Operations and Maintenance	281,876.95	91.50	0.00	281,785.45	0.00
Pupil Transportation	150,884.67	0.00	150,884.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,424.00	0.00	1,424.00	0.00	0.00
Support Serv - Pupil Accounting	13,532.81	0.00	13,532.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	204,238.01	53,697.73	150,540.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	672,651.35	672,651.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,182,386.32	**779,430.98**	**2,058,634.89**	**344,320.45**	**62,535.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
66050 Ontonagon Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,761,521.11	19,403.14	2,742,117.97	0.00	0.00
Support Serv - Pupil	125,718.14	0.00	125,718.14	0.00	0.00
Support Serv - Instructional	138,209.14	0.00	138,209.14	0.00	0.00
Support Serv - Board of Ed	59,873.66	0.00	59,873.66	0.00	0.00
Support Serv - Executive Adm	120,191.04	0.00	120,191.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	245,341.14	374.00	244,967.14	0.00	0.00
Support Serv - Business	109,191.83	9,937.64	8,173.94	91,080.25	91,080.25
Operations and Maintenance	488,322.85	24,776.39	2,861.82	460,684.64	0.00
Pupil Transportation	313,864.00	0.00	313,864.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	104,016.14	0.00	104,016.14	0.00	0.00
Community Services	500.00	0.00	500.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	243,430.82	96,961.76	146,469.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	639,218.03	639,218.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,183,576.10	1,183,576.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,532,974.00	**1,974,247.06**	**4,006,962.05**	**551,764.89**	**91,080.25**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
67020 Evart Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,744,554.69	124.88	5,744,429.81	0.00	0.00
Support Serv - Pupil	368,506.89	0.00	368,506.89	0.00	0.00
Support Serv - Instructional	152,424.36	0.00	152,424.36	0.00	0.00
Support Serv - Board of Ed	42,134.62	0.00	42,134.62	0.00	0.00
Support Serv - Executive Adm	160,831.54	0.00	160,831.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	644,136.67	0.00	644,136.67	0.00	0.00
Support Serv - Business	227,599.07	0.00	2,548.00	225,051.07	225,051.07
Operations and Maintenance	836,128.95	3,022.00	861.00	832,245.95	0.00
Pupil Transportation	651,189.09	976.36	650,212.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	28,708.10	0.00	28,708.10	0.00	0.00
Support Serv - Technology	143,161.11	27,716.59	0.00	115,444.52	115,444.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	259,629.16	10,033.79	249,595.37	0.00	0.00
Community Services	96,645.52	0.00	96,645.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	494,101.88	254,793.95	239,307.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	571,795.26	571,795.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,421,546.91	**868,462.83**	**8,380,342.54**	**1,172,741.54**	**340,495.59**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
67050 Marion Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,155,306.74	717.75	4,154,588.99	0.00	0.00
Support Serv - Pupil	45,336.49	0.00	45,336.49	0.00	0.00
Support Serv - Instructional	114,552.96	0.00	114,552.96	0.00	0.00
Support Serv - Board of Ed	34,921.31	0.00	34,921.31	0.00	0.00
Support Serv - Executive Adm	113,723.04	0.00	113,723.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	376,645.68	0.00	376,645.68	0.00	0.00
Support Serv - Business	61,919.18	5,932.85	5,270.04	50,716.29	50,716.29
Operations and Maintenance	422,811.55	10,693.53	0.00	412,118.02	0.00
Pupil Transportation	422,603.70	0.00	422,603.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	114,435.33	16,066.08	8,958.60	89,410.65	89,410.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	106,040.56	418.44	105,622.12	0.00	0.00
Community Services	2,678.86	0.00	2,678.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	283,408.61	135,715.46	147,693.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	405,122.24	405,122.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	4,351.00	0.00	4,351.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,663,857.25	**574,666.35**	**5,536,945.94**	**552,244.96**	**140,126.94**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
67055 Pine River Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,931,038.57	173,387.56	6,757,651.01	0.00	0.00
Support Serv - Pupil	82,958.21	0.00	82,958.21	0.00	0.00
Support Serv - Instructional	181,068.67	1,770.63	179,298.04	0.00	0.00
Support Serv - Board of Ed	45,648.68	0.00	45,648.68	0.00	0.00
Support Serv - Executive Adm	235,535.56	4,487.09	231,048.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	882,138.00	190.77	881,947.23	0.00	0.00
Support Serv - Business	203,978.68	19,319.38	0.00	184,659.30	184,659.30
Operations and Maintenance	986,662.01	10,572.74	0.00	976,089.27	0.00
Pupil Transportation	807,845.39	91,180.81	716,664.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,594.21	0.00	6,140.43	9,453.78	9,453.78
Support Serv - Technology	102,801.77	28,752.50	0.00	74,049.27	74,049.27
Support Serv - Pupil Accounting	20,000.00	0.00	20,000.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	235,009.92	15,565.73	219,444.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22,628.38	0.00	21,723.24	905.14	905.14
Operations and Maintenance	6,525.84	0.00	6,264.81	261.03	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	601,514.74	307,455.00	294,059.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	583,461.90	583,461.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	486,229.54	486,229.54	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,430,640.07	**1,722,373.65**	**9,462,848.63**	**1,245,417.79**	**269,067.49**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
67060 Reed City Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,819,513.47	181,239.77	8,638,273.70	0.00	0.00
Support Serv - Pupil	334,388.91	0.00	334,388.91	0.00	0.00
Support Serv - Instructional	274,872.57	0.00	274,872.57	0.00	0.00
Support Serv - Board of Ed	60,301.18	0.00	60,301.18	0.00	0.00
Support Serv - Executive Adm	288,342.47	31,983.49	256,358.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	941,510.39	0.00	941,510.39	0.00	0.00
Support Serv - Business	267,860.55	16,082.85	0.00	251,777.70	251,777.70
Operations and Maintenance	992,356.84	0.00	0.00	992,356.84	0.00
Pupil Transportation	837,816.96	0.00	837,816.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	171,265.40	11,413.86	0.00	159,851.54	159,851.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	352,792.85	11,072.46	341,720.39	0.00	0.00
Community Services	19,003.41	0.00	19,003.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	754,618.42	377,283.72	377,334.70	0.00	0.00
Community Services	35,264.49	0.00	35,264.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,445,269.19	1,445,269.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	321,217.30	321,217.30	0.00	0.00	0.00
Trust Funds					
All Costs *	1,495.00	0.00	1,495.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,917,889.40	**2,395,562.64**	**12,118,340.68**	**1,403,986.08**	**411,629.24**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
68010 Mio-AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,219,481.13	14,485.00	4,204,996.13	0.00	0.00
Support Serv - Pupil	107,115.69	0.00	107,115.69	0.00	0.00
Support Serv - Instructional	65,223.47	0.00	65,223.47	0.00	0.00
Support Serv - Board of Ed	32,882.42	0.00	32,882.42	0.00	0.00
Support Serv - Executive Adm	261,887.61	2,089.00	259,798.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	391,594.15	0.00	391,594.15	0.00	0.00
Support Serv - Business	70,492.15	33,539.57	0.00	36,952.58	36,952.58
Operations and Maintenance	566,226.39	12,166.00	29,049.95	525,010.44	0.00
Pupil Transportation	477,196.27	180,769.82	296,426.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,534.28	0.00	4,393.28	8,141.00	8,141.00
Support Serv - Technology	41,108.79	0.00	10,745.00	30,363.79	30,363.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	35,579.96	0.00	35,579.96	0.00	0.00
Community Services	4,289.26	0.00	4,289.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,499.00	1,499.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	341,774.98	168,678.86	173,096.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,616.29	6,616.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	182,225.61	182,225.61	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,817,727.45	**602,069.15**	**5,615,190.49**	**600,467.81**	**75,457.37**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
68030 Fairview Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,951,091.81	1,246.96	1,949,844.85	0.00	0.00
Support Serv - Pupil	73,155.59	0.00	73,155.59	0.00	0.00
Support Serv - Instructional	18,756.67	0.00	18,756.67	0.00	0.00
Support Serv - Board of Ed	36,296.01	0.00	36,296.01	0.00	0.00
Support Serv - Executive Adm	112,872.93	0.00	112,872.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	65,987.07	0.00	65,987.07	0.00	0.00
Support Serv - Business	106,858.33	15,394.27	0.00	91,464.06	91,464.06
Operations and Maintenance	233,031.52	181.96	0.00	232,849.56	0.00
Pupil Transportation	126,134.36	0.00	126,134.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	22,666.27	0.00	0.00	22,666.27	22,666.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	6,649.83	0.00	6,649.83	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	97,303.00	97,303.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	162,623.99	69,948.59	92,675.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	495,148.35	495,148.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	64,985.03	64,985.03	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,573,560.76	**744,208.16**	**2,482,372.71**	**346,979.89**	**114,130.33**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
69020 Gaylord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,579,885.75	43,494.79	18,536,390.96	0.00	0.00
Support Serv - Pupil	621,787.09	0.00	621,787.09	0.00	0.00
Support Serv - Instructional	680,657.02	4,512.99	676,144.03	0.00	0.00
Support Serv - Board of Ed	15,036.45	0.00	15,036.45	0.00	0.00
Support Serv - Executive Adm	515,768.33	5,483.67	510,284.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,737,504.42	348.00	1,737,156.42	0.00	0.00
Support Serv - Business	413,349.49	0.00	0.00	413,349.49	413,349.49
Operations and Maintenance	2,278,370.64	17,182.55	18,377.33	2,242,810.76	0.00
Pupil Transportation	1,110,321.22	0.00	1,110,321.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	108,369.30	0.00	531.68	107,837.62	107,837.62
Support Serv - Technology	288,309.39	74,829.54	0.00	213,479.85	213,479.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,220.69	0.00	3,220.69	0.00	0.00
Support Serv - Other	452,468.80	1,830.72	450,638.08	0.00	0.00
Community Services	175,354.80	1,250.43	174,104.37	0.00	0.00
Payments to Government Agencies	10,000.00	10,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,782.27	0.00	1,782.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,674,166.53	911,514.75	762,651.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,630,260.24	2,630,260.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	373,590.13	373,590.13	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	12,947.92	12,947.92	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,683,150.48	**4,087,245.73**	**24,618,427.03**	**2,977,477.72**	**734,666.96**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
69030 Johannesburg-Lewiston Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,543,515.28	13,292.70	4,530,222.58	0.00	0.00
Support Serv - Pupil	156,037.17	0.00	156,037.17	0.00	0.00
Support Serv - Instructional	196,622.30	6,353.80	190,268.50	0.00	0.00
Support Serv - Board of Ed	59,259.55	0.00	59,259.55	0.00	0.00
Support Serv - Executive Adm	186,980.96	0.00	186,980.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	700,570.09	0.00	700,570.09	0.00	0.00
Support Serv - Business	112,585.15	0.00	0.00	112,585.15	112,585.15
Operations and Maintenance	776,111.59	7,734.20	0.00	768,377.39	0.00
Pupil Transportation	727,668.75	77,709.00	649,959.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,000.00	0.00	11,000.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	34,409.79	0.00	0.00	34,409.79	34,409.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,385.63	0.00	143,385.63	0.00	0.00
Community Services	498.75	0.00	498.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	29,923.00	29,923.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	438,184.68	207,532.30	230,652.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,083,828.25	1,083,828.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	86,140.44	86,140.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,286,721.38	**1,512,513.69**	**6,858,835.36**	**915,372.33**	**146,994.94**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
69040 Vanderbilt Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,042,711.01	2,966.00	1,039,745.01	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	73,134.06	17,610.00	55,524.06	0.00	0.00
Support Serv - Board of Ed	18,553.61	0.00	18,553.61	0.00	0.00
Support Serv - Executive Adm	123,125.47	0.00	123,125.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	51,066.66	0.00	51,066.66	0.00	0.00
Support Serv - Business	13,424.67	9,991.67	0.00	3,433.00	3,433.00
Operations and Maintenance	237,464.86	0.00	0.00	237,464.86	0.00
Pupil Transportation	81,608.86	0.00	81,608.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	20,553.21	0.00	20,553.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	90,926.10	40,662.79	50,263.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	240,420.00	240,420.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	67,161.75	67,161.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,060,150.26	**378,812.21**	**1,440,440.19**	**240,897.86**	**3,433.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70000 Ottawa Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	156,390.54	0.00	156,390.54	0.00	0.00
Support Serv - Pupil	291,145.68	1,164.09	289,981.59	0.00	0.00
Support Serv - Instructional	3,071,541.28	7,473.09	3,064,068.19	0.00	0.00
Support Serv - Board of Ed	10,958.87	0.00	10,958.87	0.00	0.00
Support Serv - Executive Adm	344,916.25	0.00	344,916.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,426,666.77	7,696.00	0.00	1,418,970.77	1,418,970.77
Operations and Maintenance	425,303.45	3,275.32	0.00	422,028.13	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	562.43	0.00	562.43	0.00	0.00
Support Serv - Communication	368,780.34	0.00	368,780.34	0.00	0.00
Support Serv - Staff & Personnel	552,312.09	3,050.00	0.00	549,262.09	549,262.09
Support Serv - Technology	1,704,370.74	94,173.94	0.00	1,610,196.80	1,610,196.80
Support Serv - Pupil Accounting	111,519.48	0.00	111,519.48	0.00	0.00
Support Serv - Central - Other	100,562.62	0.00	100,562.62	0.00	0.00
Support Serv - Other	1,641,496.82	0.00	1,641,496.82	0.00	0.00
Community Services	38,248.65	0.00	38,248.65	0.00	0.00
Payments to Government Agencies	184,839.10	184,839.10	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	14,483,762.40	536,836.71	13,946,925.69	0.00	0.00
Support Serv - Pupil	6,069,811.09	43,437.34	6,026,373.75	0.00	0.00
Support Serv - Instructional	2,395,517.38	194,798.37	2,200,719.01	0.00	0.00
Support Serv - Board of Ed	22,000.00	0.00	22,000.00	0.00	0.00
Support Serv - Executive Adm	728,366.33	0.00	728,366.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,685,582.52	26,130.27	1,659,452.25	0.00	0.00
Support Serv - Business	140,209.28	1,254.92	0.00	138,954.36	138,954.36
Operations and Maintenance	1,786,039.13	9,864.93	0.00	1,776,174.20	0.00
Pupil Transportation	2,913,052.20	0.00	2,913,052.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	116,538.54	1,073.82	115,464.72	0.00	0.00
Support Serv - Staff & Personnel	28,417.26	0.00	28,417.26	0.00	0.00
Support Serv - Technology	42,609.55	20,433.51	3,184.00	18,992.04	18,992.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	290.25	290.25	0.00	0.00	0.00
Community Services	195,492.18	0.00	195,492.18	0.00	0.00
Payments to Government Agencies	55,020,924.11	55,020,924.11	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,548,814.00	6,548,814.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	556,303.10	556,303.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	103,163,344.43	**63,261,832.87**	**33,966,933.17**	**5,934,578.39**	**3,736,376.06**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70010 Grand Haven Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,692,180.10	195,570.87	36,496,609.23	0.00	0.00
Support Serv - Pupil	3,852,288.74	0.00	3,852,288.74	0.00	0.00
Support Serv - Instructional	2,676,217.77	9,933.78	2,666,283.99	0.00	0.00
Support Serv - Board of Ed	101,141.21	0.00	101,141.21	0.00	0.00
Support Serv - Executive Adm	553,926.54	0.00	553,926.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,742,536.77	0.00	2,742,536.77	0.00	0.00
Support Serv - Business	680,061.85	1,481.93	5,000.00	673,579.92	673,579.92
Operations and Maintenance	4,959,457.15	92,904.21	36,372.10	4,830,180.84	0.00
Pupil Transportation	2,416,858.29	6,304.20	2,410,554.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	132,287.19	419.00	131,868.19	0.00	0.00
Support Serv - Staff & Personnel	169,023.56	0.00	52,537.75	116,485.81	116,485.81
Support Serv - Technology	396,222.27	9,376.60	0.00	386,845.67	386,845.67
Support Serv - Pupil Accounting	60,000.00	0.00	60,000.00	0.00	0.00
Support Serv - Central - Other	105,001.43	0.00	105,001.43	0.00	0.00
Support Serv - Other	1,024,515.29	28,729.95	995,785.34	0.00	0.00
Community Services	733,333.76	236.50	733,097.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	86.93	0.00	86.93	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	21,195.50	0.00	0.00	21,195.50	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,842,096.59	794,160.81	1,047,935.78	0.00	0.00
Community Services	275,151.18	1,246.00	273,905.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,995,870.16	9,995,870.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,304,284.10	11,304,284.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	595,205.42	595,205.42	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	81,328,941.80	**23,035,723.53**	**52,264,930.53**	**6,028,287.74**	**1,176,911.40**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70020 Holland City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,744,540.92	185,681.12	26,558,859.80	0.00	0.00
Support Serv - Pupil	3,799,139.73	0.00	3,799,139.73	0.00	0.00
Support Serv - Instructional	2,286,813.78	26,599.00	2,260,214.78	0.00	0.00
Support Serv - Board of Ed	162,247.89	6,431.30	155,816.59	0.00	0.00
Support Serv - Executive Adm	346,137.24	401.00	345,736.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,904,157.83	0.00	1,904,157.83	0.00	0.00
Support Serv - Business	319,279.46	0.00	0.00	319,279.46	319,279.46
Operations and Maintenance	3,349,402.13	100,091.84	0.00	3,249,310.29	0.00
Pupil Transportation	987,053.47	76,205.86	910,847.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	261,768.59	510.10	261,258.49	0.00	0.00
Support Serv - Staff & Personnel	376,603.45	0.00	66,721.74	309,881.71	309,881.71
Support Serv - Technology	613,258.99	77,588.41	12,487.76	523,182.82	523,182.82
Support Serv - Pupil Accounting	53,627.79	0.00	53,627.79	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	749,298.27	12,920.17	736,378.10	0.00	0.00
Community Services	629,995.04	0.00	629,995.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	167,477.38	10,000.00	157,477.38	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,041,392.55	869,362.91	1,172,029.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,274,611.92	8,274,611.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,686,099.31	6,686,099.31	0.00	0.00	0.00
Trust Funds					
All Costs *	28,550.96	0.00	28,550.96	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,784,456.70	**16,326,502.94**	**39,056,299.48**	**4,401,654.28**	**1,152,343.99**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70040 Allendale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,976,674.37	8,404.93	11,968,269.44	0.00	0.00
Support Serv - Pupil	1,028,118.21	0.00	1,028,118.21	0.00	0.00
Support Serv - Instructional	682,336.93	6,569.11	675,767.82	0.00	0.00
Support Serv - Board of Ed	126,252.77	0.00	126,252.77	0.00	0.00
Support Serv - Executive Adm	371,105.48	0.00	371,105.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,204,418.49	0.00	1,204,418.49	0.00	0.00
Support Serv - Business	442,140.71	56,378.25	0.00	385,762.46	385,762.46
Operations and Maintenance	2,416,728.79	0.00	0.00	2,416,728.79	0.00
Pupil Transportation	1,053,734.45	197,354.82	856,379.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	47,738.12	0.00	0.00	47,738.12	47,738.12
Support Serv - Technology	531,336.46	6,467.80	0.00	524,868.66	524,868.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	422,053.57	3,718.20	418,335.37	0.00	0.00
Community Services	143,494.61	0.00	143,494.61	0.00	0.00
Payments to Government Agencies	386,735.00	386,735.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	679,435.19	262,942.52	416,492.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,631,586.23	8,631,586.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,900,575.81	2,900,575.81	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,044,465.19	**12,460,732.67**	**17,208,634.49**	**3,375,098.03**	**958,369.24**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70070 West Ottawa Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,303,521.27	24,574.18	45,278,947.09	0.00	0.00
Support Serv - Pupil	3,422,480.53	0.00	3,422,480.53	0.00	0.00
Support Serv - Instructional	3,104,533.11	3,726.16	3,100,806.95	0.00	0.00
Support Serv - Board of Ed	73,169.13	0.00	73,169.13	0.00	0.00
Support Serv - Executive Adm	433,899.39	4,851.47	429,047.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,943,865.06	2,713.64	3,941,151.42	0.00	0.00
Support Serv - Business	747,091.61	20.40	0.00	747,071.21	747,071.21
Operations and Maintenance	6,435,319.00	82,350.58	14,661.55	6,338,306.87	0.00
Pupil Transportation	3,048,560.53	11,645.56	3,036,914.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	280,751.44	4,475.99	276,275.45	0.00	0.00
Support Serv - Staff & Personnel	346,975.88	816.60	25,550.20	320,609.08	320,609.08
Support Serv - Technology	839,799.52	39,403.67	117,936.54	682,459.31	682,459.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	994,001.97	14,906.44	979,095.53	0.00	0.00
Community Services	33,623.83	1,487.28	32,136.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	20,876.90	0.00	20,876.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,067,623.37	1,538,536.53	1,529,086.84	0.00	0.00
Community Services	442,618.18	0.00	442,618.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,880,702.05	12,880,702.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	629,847.03	629,847.03	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	86,049,259.80	**15,240,057.58**	**62,720,755.75**	**8,088,446.47**	**1,750,139.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70120 Coopersville Area Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,821,566.62	1,350.11	13,820,216.51	0.00	0.00
Support Serv - Pupil	921,631.34	0.00	921,631.34	0.00	0.00
Support Serv - Instructional	814,836.83	0.00	814,836.83	0.00	0.00
Support Serv - Board of Ed	49,148.21	0.00	49,148.21	0.00	0.00
Support Serv - Executive Adm	653,929.53	0.00	653,929.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,400,509.26	0.00	1,400,509.26	0.00	0.00
Support Serv - Business	283,046.91	0.00	0.00	283,046.91	283,046.91
Operations and Maintenance	2,410,124.32	19,500.00	0.00	2,390,624.32	0.00
Pupil Transportation	958,112.02	35,911.00	922,201.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	66,405.46	0.00	66,405.46	0.00	0.00
Support Serv - Staff & Personnel	5,910.79	0.00	5,910.79	0.00	0.00
Support Serv - Technology	582,211.42	95,948.58	0.00	486,262.84	486,262.84
Support Serv - Pupil Accounting	73,686.92	0.00	73,686.92	0.00	0.00
Support Serv - Central - Other	46,674.66	0.00	46,674.66	0.00	0.00
Support Serv - Other	553,018.81	0.00	553,018.81	0.00	0.00
Community Services	600,150.46	3,004.20	597,146.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	788,251.18	356,518.56	431,732.62	0.00	0.00
Community Services	11,125.22	0.00	11,125.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,951,101.10	6,951,101.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,828,455.62	1,828,455.62	0.00	0.00	0.00
Trust Funds					
All Costs *	59.00	0.00	59.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	216,117.00	216,117.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,036,072.68	**9,507,906.17**	**20,368,232.44**	**3,159,934.07**	**769,309.75**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70175 Jenison Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,322,676.31	6,856.03	29,315,820.28	0.00	0.00
Support Serv - Pupil	2,305,461.05	96.05	2,305,365.00	0.00	0.00
Support Serv - Instructional	1,572,767.95	36,688.19	1,536,079.76	0.00	0.00
Support Serv - Board of Ed	53,306.54	0.00	53,306.54	0.00	0.00
Support Serv - Executive Adm	439,128.17	1,082.42	438,045.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,162,376.18	0.00	2,162,376.18	0.00	0.00
Support Serv - Business	534,047.27	21,500.01	0.00	512,547.26	512,547.26
Operations and Maintenance	2,763,599.95	8,652.66	0.00	2,754,947.29	0.00
Pupil Transportation	1,696,969.32	0.00	1,696,969.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,314.00	0.00	11,314.00	0.00	0.00
Support Serv - Staff & Personnel	250,448.77	0.00	0.00	250,448.77	250,448.77
Support Serv - Technology	227,070.36	0.00	0.00	227,070.36	227,070.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	110,180.52	0.00	110,180.52	0.00	0.00
Support Serv - Other	1,042,132.64	31,622.46	1,010,510.18	0.00	0.00
Community Services	1,216,844.25	2,542.66	1,214,301.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	38,800.35	0.00	38,000.35	800.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,560,682.59	1,308,055.17	1,252,627.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	19,819,207.65	19,819,207.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	268,532.36	268,532.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	66,395,546.23	**21,504,835.66**	**41,144,896.89**	**3,745,813.68**	**990,066.39**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70190 Hudsonville Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,740,702.24	176,820.49	33,563,881.75	0.00	0.00
Support Serv - Pupil	2,628,532.25	0.00	2,628,532.25	0.00	0.00
Support Serv - Instructional	2,328,585.19	0.00	2,328,585.19	0.00	0.00
Support Serv - Board of Ed	68,059.44	0.00	68,059.44	0.00	0.00
Support Serv - Executive Adm	397,303.20	0.00	397,303.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,006,661.67	0.00	3,006,661.67	0.00	0.00
Support Serv - Business	577,781.65	12,608.64	0.00	565,173.01	565,173.01
Operations and Maintenance	4,211,576.47	118,838.93	5,000.00	4,087,737.54	0.00
Pupil Transportation	2,768,923.83	586,145.38	2,182,778.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	323,239.32	0.00	0.00	323,239.32	323,239.32
Support Serv - Technology	807,987.89	48,558.60	0.00	759,429.29	759,429.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,024,904.12	59,692.63	965,211.49	0.00	0.00
Community Services	895,426.53	43,811.49	851,615.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,000.00	14,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,208,587.00	0.00	1,208,587.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,039,133.52	9,039,133.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,544,564.07	1,544,564.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	64,585,968.39	**11,644,173.75**	**47,206,215.48**	**5,735,579.16**	**1,647,841.62**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70300 Spring Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,911,102.72	11,960.00	14,899,142.72	0.00	0.00
Support Serv - Pupil	1,400,082.44	0.00	1,400,082.44	0.00	0.00
Support Serv - Instructional	438,951.19	0.00	438,951.19	0.00	0.00
Support Serv - Board of Ed	74,762.74	0.00	74,762.74	0.00	0.00
Support Serv - Executive Adm	328,897.65	0.00	328,897.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,155,745.79	0.00	1,155,745.79	0.00	0.00
Support Serv - Business	247,024.94	14,313.16	0.00	232,711.78	232,711.78
Operations and Maintenance	1,929,838.98	1,707.92	802.00	1,927,329.06	0.00
Pupil Transportation	840,784.62	0.00	840,784.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	576.39	0.00	0.00	576.39	576.39
Support Serv - Technology	183,630.36	0.00	0.00	183,630.36	183,630.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	522,944.84	1,826.00	521,118.84	0.00	0.00
Community Services	110,777.26	0.00	110,777.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	13,550.09	13,550.09	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	869,437.96	407,416.99	462,020.97	0.00	0.00
Community Services	721,642.55	2,794.99	718,847.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,606,457.73	3,606,457.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	344,790.66	344,790.66	0.00	0.00	0.00
Trust Funds					
All Costs *	5,032.81	0.00	5,032.81	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,706,031.72	**4,404,817.54**	**20,956,966.59**	**2,344,247.59**	**416,918.53**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70350 Zeeland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,587,017.18	14,694.25	30,572,322.93	0.00	0.00
Support Serv - Pupil	2,766,459.38	300.00	2,766,159.38	0.00	0.00
Support Serv - Instructional	1,728,872.71	183,221.96	1,545,650.75	0.00	0.00
Support Serv - Board of Ed	175,862.45	0.00	175,862.45	0.00	0.00
Support Serv - Executive Adm	695,326.05	1,375.88	693,950.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,627,269.26	0.00	2,627,269.26	0.00	0.00
Support Serv - Business	833,365.47	26,277.04	0.00	807,088.43	807,088.43
Operations and Maintenance	5,428,770.68	234,608.11	0.00	5,194,162.57	0.00
Pupil Transportation	2,012,063.19	8,239.02	2,003,824.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	120,594.83	421.76	1,132.79	119,040.28	119,040.28
Support Serv - Technology	494,973.27	1,472.70	0.00	493,500.57	493,500.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,303,427.85	40,402.14	1,263,025.71	0.00	0.00
Community Services	1,558,556.75	209.37	1,558,347.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	112,973.00	1,211.85	111,761.15	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	20,202.60	0.00	20,202.60	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	54,217.48	0.00	54,217.48	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	615.00	0.00	457.79	157.21	157.21
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,975,481.27	1,005,024.65	970,456.62	0.00	0.00
Community Services	1,620,889.86	195,174.98	1,425,714.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,480,324.02	9,480,324.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,123,100.73	6,123,100.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	69,720,363.03	**17,316,058.46**	**45,790,355.51**	**6,613,949.06**	**1,419,786.49**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70901 Walden Green Montessori
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	726,098.43	2,793.62	723,304.81	0.00	0.00
Support Serv - Pupil	62,507.50	0.00	62,507.50	0.00	0.00
Support Serv - Instructional	1,053.92	0.00	1,053.92	0.00	0.00
Support Serv - Board of Ed	14,063.93	0.00	14,063.93	0.00	0.00
Support Serv - Executive Adm	87,274.18	0.00	87,274.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	205,446.58	0.00	205,446.58	0.00	0.00
Support Serv - Business	26,961.51	10,661.51	0.00	16,300.00	16,300.00
Operations and Maintenance	99,263.74	0.00	0.00	99,263.74	0.00
Pupil Transportation	5,208.64	0.00	5,208.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	23,700.00	0.00	0.00	23,700.00	23,700.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	19,909.51	0.00	19,909.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	307,002.00	307,002.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,578,489.94	**320,457.13**	**1,118,769.07**	**139,263.74**	**40,000.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70902 West MI Academy of Arts and Academics
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,818,161.81	2,403.23	1,815,758.58	0.00	0.00
Support Serv - Pupil	52,693.25	0.00	52,693.25	0.00	0.00
Support Serv - Instructional	64,306.96	39,987.76	24,319.20	0.00	0.00
Support Serv - Board of Ed	48,258.62	0.00	48,258.62	0.00	0.00
Support Serv - Executive Adm	162,233.60	0.00	162,233.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	442,112.71	0.00	442,112.71	0.00	0.00
Support Serv - Business	16,199.88	0.00	0.00	16,199.88	16,199.88
Operations and Maintenance	291,152.81	153,608.27	0.00	137,544.54	0.00
Pupil Transportation	18,313.79	0.00	18,313.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	62,102.37	2,737.63	59,364.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,975,535.80	**198,736.89**	**2,623,054.49**	**153,744.42**	**16,199.88**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70904 Black River Public School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,899,867.02	4,930.19	3,894,936.83	0.00	0.00
Support Serv - Pupil	292,614.73	0.00	292,614.73	0.00	0.00
Support Serv - Instructional	321,245.34	0.00	321,245.34	0.00	0.00
Support Serv - Board of Ed	216,299.48	0.00	216,299.48	0.00	0.00
Support Serv - Executive Adm	129,729.35	0.00	129,729.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	375,885.43	3,395.00	372,490.43	0.00	0.00
Support Serv - Business	212,716.67	0.00	0.00	212,716.67	212,716.67
Operations and Maintenance	419,435.69	1,017.33	0.00	418,418.36	0.00
Pupil Transportation	32,900.25	0.00	32,900.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	120,438.40	20,834.51	0.00	99,603.89	99,603.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	85,109.65	0.00	85,109.65	0.00	0.00
Community Services	10,706.02	0.00	10,706.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	24,684.17	24,684.17	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	165,313.85	160,885.33	4,428.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	650,296.75	650,296.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,957,242.80	**866,043.28**	**5,360,460.60**	**730,738.92**	**312,320.56**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70905 Vanderbilt Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,199,885.00	0.00	2,199,885.00	0.00	0.00
Support Serv - Pupil	150,608.00	0.00	150,608.00	0.00	0.00
Support Serv - Instructional	251,369.00	0.00	251,369.00	0.00	0.00
Support Serv - Board of Ed	85,101.00	0.00	85,101.00	0.00	0.00
Support Serv - Executive Adm	230,296.00	0.00	230,296.00	0.00	0.00
Support Serv - Grant Writer	12,712.00	0.00	12,712.00	0.00	0.00
Support Serv - School Adm	420,266.00	0.00	420,266.00	0.00	0.00
Support Serv - Business	51,396.00	0.00	0.00	51,396.00	51,396.00
Operations and Maintenance	817,421.00	0.00	0.00	817,421.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,960.00	0.00	22,960.00	0.00	0.00
Support Serv - Staff & Personnel	63,356.00	0.00	0.00	63,356.00	63,356.00
Support Serv - Technology	57,067.00	0.00	0.00	57,067.00	57,067.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,122.00	0.00	45,122.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	174,018.00	9,489.00	164,529.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,581,577.00	**9,489.00**	**3,582,848.00**	**989,240.00**	**171,819.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70906 Eagle Crest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,701,567.00	0.00	2,701,567.00	0.00	0.00
Support Serv - Pupil	182,482.00	0.00	182,482.00	0.00	0.00
Support Serv - Instructional	276,927.00	0.00	276,927.00	0.00	0.00
Support Serv - Board of Ed	114,214.00	0.00	114,214.00	0.00	0.00
Support Serv - Executive Adm	395,890.00	0.00	395,890.00	0.00	0.00
Support Serv - Grant Writer	34,641.00	0.00	34,641.00	0.00	0.00
Support Serv - School Adm	544,642.00	0.00	544,642.00	0.00	0.00
Support Serv - Business	98,560.00	0.00	0.00	98,560.00	98,560.00
Operations and Maintenance	1,097,167.00	0.00	0.00	1,097,167.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	56,951.00	0.00	56,951.00	0.00	0.00
Support Serv - Staff & Personnel	169,336.00	0.00	0.00	169,336.00	169,336.00
Support Serv - Technology	155,516.00	0.00	0.00	155,516.00	155,516.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	86,529.00	0.00	86,529.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	138,859.00	7,486.00	131,373.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,053,281.00	**7,486.00**	**4,525,216.00**	**1,520,579.00**	**423,412.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
70907 Wavecrest Career Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	666,578.88	0.00	666,578.88	0.00	0.00
Support Serv - Pupil	56,671.57	0.00	56,671.57	0.00	0.00
Support Serv - Instructional	223,438.74	0.00	223,438.74	0.00	0.00
Support Serv - Board of Ed	8,187.00	0.00	8,187.00	0.00	0.00
Support Serv - Executive Adm	31,557.05	0.00	31,557.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	21,958.71	0.00	21,958.71	0.00	0.00
Support Serv - Business	25,000.00	0.00	0.00	25,000.00	25,000.00
Operations and Maintenance	137,738.64	0.00	0.00	137,738.64	0.00
Pupil Transportation	47,089.85	0.00	47,089.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	238.00	0.00	0.00	238.00	238.00
Support Serv - Technology	52,124.25	0.00	4,182.70	47,941.55	47,941.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,897.37	0.00	1,897.37	0.00	0.00
Community Services	285.48	0.00	285.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,548.56	25,548.56	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,298,314.10	**25,548.56**	**1,061,847.35**	**210,918.19**	**73,179.55**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
71050 Onaway Area Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,062,388.99	0.00	4,062,388.99	0.00	0.00
Support Serv - Pupil	117,608.56	0.00	117,608.56	0.00	0.00
Support Serv - Instructional	107,373.43	0.00	107,373.43	0.00	0.00
Support Serv - Board of Ed	34,328.70	0.00	34,328.70	0.00	0.00
Support Serv - Executive Adm	205,101.35	0.00	205,101.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	245,041.13	0.00	245,041.13	0.00	0.00
Support Serv - Business	95,821.92	11,433.33	0.00	84,388.59	84,388.59
Operations and Maintenance	587,515.03	3,271.51	1,266.58	582,976.94	0.00
Pupil Transportation	407,694.87	48,300.00	359,394.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	134,458.78	23,650.60	0.00	110,808.18	110,808.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	107,694.98	15,267.33	92,427.65	0.00	0.00
Community Services	842.45	0.00	842.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	500.00	500.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	310,685.36	180,063.36	130,622.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	533,055.00	533,055.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,950,110.55	**815,541.13**	**5,356,395.71**	**778,173.71**	**195,196.77**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
71060 Posen Consolidated School District No. 9
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,341,281.69	0.00	1,341,281.69	0.00	0.00
Support Serv - Pupil	3,248.73	0.00	3,248.73	0.00	0.00
Support Serv - Instructional	385.60	298.80	86.80	0.00	0.00
Support Serv - Board of Ed	25,474.26	0.00	25,474.26	0.00	0.00
Support Serv - Executive Adm	125,269.48	0.00	125,269.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	85,310.35	0.00	85,310.35	0.00	0.00
Support Serv - Business	93,652.38	13,936.81	0.00	79,715.57	79,715.57
Operations and Maintenance	226,622.64	4,036.90	0.00	222,585.74	0.00
Pupil Transportation	204,531.01	36,739.17	167,791.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	25,500.00	0.00	0.00	25,500.00	25,500.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	102,579.84	5,026.00	97,553.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,068.35	56,744.34	71,324.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	315,036.85	315,036.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,676,961.18	**431,818.87**	**1,917,341.00**	**327,801.31**	**105,215.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
71080 Rogers City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,904,438.46	5,717.37	2,898,721.09	0.00	0.00
Support Serv - Pupil	185,543.90	0.00	185,543.90	0.00	0.00
Support Serv - Instructional	120,277.47	966.12	119,311.35	0.00	0.00
Support Serv - Board of Ed	38,421.37	0.00	38,421.37	0.00	0.00
Support Serv - Executive Adm	122,123.27	0.00	122,123.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	308,513.82	0.00	308,513.82	0.00	0.00
Support Serv - Business	114,734.21	5,644.22	10,222.50	98,867.49	98,867.49
Operations and Maintenance	421,288.11	422.10	0.00	420,866.01	0.00
Pupil Transportation	207,278.47	0.00	207,278.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,634.98	0.00	2,756.48	878.50	878.50
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	5,703.36	0.00	5,703.36	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	163,257.99	0.00	163,257.99	0.00	0.00
Community Services	51,727.67	0.00	51,727.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	248,037.67	135,484.52	112,553.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	194,869.06	194,869.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	139,538.67	139,538.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,229,388.48	**482,642.06**	**4,226,134.42**	**520,612.00**	**99,745.99**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
71902 Presque Isle Academy II
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	190,197.88	1,494.64	188,703.24	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,990.98	0.00	2,990.98	0.00	0.00
Support Serv - Board of Ed	9,169.02	0.00	9,169.02	0.00	0.00
Support Serv - Executive Adm	12,724.00	0.00	12,724.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	155,664.31	0.00	155,664.31	0.00	0.00
Support Serv - Business	14,403.00	0.00	0.00	14,403.00	14,403.00
Operations and Maintenance	78,092.68	0.00	0.00	78,092.68	0.00
Pupil Transportation	2,561.35	0.00	2,561.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	9,447.10	0.00	0.00	9,447.10	9,447.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,750.00	0.00	4,750.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	480,000.32	**1,494.64**	**376,562.90**	**101,942.78**	**23,850.10**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
72000 C.O.O.R. ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	138,016.34	0.00	138,016.34	0.00	0.00
Support Serv - Pupil	30,881.46	0.00	30,881.46	0.00	0.00
Support Serv - Instructional	113,626.73	0.00	113,626.73	0.00	0.00
Support Serv - Board of Ed	34,081.69	0.00	34,081.69	0.00	0.00
Support Serv - Executive Adm	478,442.32	0.00	478,442.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	229,551.79	0.00	229,551.79	0.00	0.00
Support Serv - Business	9,353.22	9,280.98	0.00	72.24	72.24
Operations and Maintenance	23,949.13	0.00	0.00	23,949.13	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	188,635.13	0.00	188,635.13	0.00	0.00
Support Serv - Communication	1,053.17	0.00	1,053.17	0.00	0.00
Support Serv - Staff & Personnel	15,605.85	0.00	0.00	15,605.85	15,605.85
Support Serv - Technology	89,693.36	0.00	0.00	89,693.36	89,693.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	127,928.93	0.00	127,928.93	0.00	0.00
Payments to Government Agencies	45,102.43	45,102.43	0.00	0.00	0.00
Facilities Acquisition	6,743.68	0.00	6,743.68	0.00	0.00
Special Revenue Funds					
Instructional	3,227,935.63	0.00	3,227,935.63	0.00	0.00
Support Serv - Pupil	1,361,177.65	0.00	1,361,177.65	0.00	0.00
Support Serv - Instructional	636,891.33	0.00	636,891.33	0.00	0.00
Support Serv - Board of Ed	6,900.00	0.00	6,900.00	0.00	0.00
Support Serv - Executive Adm	162,522.90	0.00	162,522.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	45,453.65	0.00	45,453.65	0.00	0.00
Support Serv - Business	23,200.05	21,890.43	0.00	1,309.62	1,309.62
Operations and Maintenance	83,140.29	0.00	0.00	83,140.29	0.00
Pupil Transportation	813,756.41	0.00	813,756.41	0.00	0.00
Support Serv - Planning & Research	160,434.78	0.00	160,434.78	0.00	0.00
Support Serv - Communication	134.66	0.00	134.66	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	32,343.86	0.00	0.00	32,343.86	32,343.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	38,791.42	0.00	38,791.42	0.00	0.00
Community Services	621,378.51	0.00	621,378.51	0.00	0.00
Payments to Government Agencies	2,775,550.42	2,775,550.42	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	175,677.95	175,677.95	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,697,954.74	**3,027,502.21**	**8,424,338.18**	**246,114.35**	**139,024.93**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
72010 Roscommon Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,129,895.35	114,888.06	9,015,007.29	0.00	0.00
Support Serv - Pupil	950,932.07	0.00	950,932.07	0.00	0.00
Support Serv - Instructional	334,640.49	486.44	334,154.05	0.00	0.00
Support Serv - Board of Ed	79,144.69	0.00	79,144.69	0.00	0.00
Support Serv - Executive Adm	218,049.50	146.22	217,903.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	778,605.22	3,795.10	774,810.12	0.00	0.00
Support Serv - Business	405,524.02	64,317.38	10,677.75	330,528.89	330,528.89
Operations and Maintenance	1,224,228.43	1,098.11	19,448.60	1,203,681.72	0.00
Pupil Transportation	712,368.93	6,251.50	706,117.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,508.02	0.00	0.00	4,508.02	4,508.02
Support Serv - Technology	164,351.08	146.22	14,155.92	150,048.94	150,048.94
Support Serv - Pupil Accounting	10,052.82	0.00	10,052.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,777.29	10,862.83	236,914.46	0.00	0.00
Community Services	1,612.36	0.00	1,612.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	36,624.34	36,624.34	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	835,926.22	371,079.43	464,846.79	0.00	0.00
Community Services	15,677.11	0.00	15,677.11	0.00	0.00
Payments to Government Agencies	359,151.00	359,151.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,460,516.22	1,460,516.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,799,942.29	4,799,942.29	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,769,527.45	**7,229,305.14**	**12,851,454.74**	**1,688,767.57**	**485,085.85**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
72020 Houghton Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,157,969.24	7,426.04	9,150,543.20	0.00	0.00
Support Serv - Pupil	751,982.79	0.00	751,982.79	0.00	0.00
Support Serv - Instructional	355,970.21	981.79	354,988.42	0.00	0.00
Support Serv - Board of Ed	180,761.64	25,303.65	155,457.99	0.00	0.00
Support Serv - Executive Adm	196,863.11	750.00	196,113.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	862,469.27	0.00	862,469.27	0.00	0.00
Support Serv - Business	413,886.67	500.00	0.00	413,386.67	413,386.67
Operations and Maintenance	1,195,846.43	18,857.82	10,792.75	1,166,195.86	0.00
Pupil Transportation	595,632.85	20,803.83	574,829.02	0.00	0.00
Support Serv - Planning & Research	1,113.83	0.00	1,113.83	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	47,886.01	0.00	6,163.66	41,722.35	41,722.35
Support Serv - Technology	181,277.34	21,574.45	0.00	159,702.89	159,702.89
Support Serv - Pupil Accounting	8,843.53	0.00	8,843.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	173,115.87	6,351.24	166,764.63	0.00	0.00
Community Services	98,991.48	0.00	98,991.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	813,277.15	448,472.05	364,805.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	517,811.26	517,811.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,938,282.84	2,938,282.84	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,491,981.52	**4,007,114.97**	**12,703,858.78**	**1,781,007.77**	**614,811.91**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73000 Saginaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,341,292.91	150,776.08	5,190,516.83	0.00	0.00
Support Serv - Pupil	891,819.21	0.00	891,819.21	0.00	0.00
Support Serv - Instructional	4,659,979.59	124,016.26	4,535,963.33	0.00	0.00
Support Serv - Board of Ed	124,129.72	5,884.45	118,245.27	0.00	0.00
Support Serv - Executive Adm	363,206.05	0.00	363,206.05	0.00	0.00
Support Serv - Grant Writer	54,166.84	0.00	54,166.84	0.00	0.00
Support Serv - School Adm	80,378.90	0.00	80,378.90	0.00	0.00
Support Serv - Business	896,275.33	78.30	129,090.96	767,106.07	767,106.07
Operations and Maintenance	1,667,636.96	75,365.05	939,350.68	652,921.23	0.00
Pupil Transportation	260,921.86	50,734.00	210,187.86	0.00	0.00
Support Serv - Planning & Research	165,713.43	0.00	165,713.43	0.00	0.00
Support Serv - Communication	31,830.83	0.00	31,830.83	0.00	0.00
Support Serv - Staff & Personnel	267,600.63	514.00	70,813.05	196,273.58	196,273.58
Support Serv - Technology	1,193,625.01	88,168.16	69,093.76	1,036,363.09	1,036,363.09
Support Serv - Pupil Accounting	132,427.35	0.00	132,427.35	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	271,460.11	0.00	271,460.11	0.00	0.00
Payments to Government Agencies	1,399,278.19	1,399,278.19	0.00	0.00	0.00
Facilities Acquisition	445,086.97	445,086.97	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,185,108.52	2,595.10	8,182,513.42	0.00	0.00
Support Serv - Pupil	8,782,053.51	5,283.28	8,776,770.23	0.00	0.00
Support Serv - Instructional	3,132,817.07	263,617.73	2,869,199.34	0.00	0.00
Support Serv - Board of Ed	205,492.77	0.00	205,492.77	0.00	0.00
Support Serv - Executive Adm	20,167.05	0.00	20,167.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	173,110.88	944.95	172,165.93	0.00	0.00
Support Serv - Business	217,782.55	84,671.90	0.00	133,110.65	133,110.65
Operations and Maintenance	1,151,138.04	2,283.24	114,580.00	1,034,274.80	0.00
Pupil Transportation	5,852,149.10	561,975.11	5,290,173.99	0.00	0.00
Support Serv - Planning & Research	66,924.00	1,096.00	65,828.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	251,430.18	0.00	0.00	251,430.18	251,430.18
Support Serv - Technology	354,573.10	0.00	354,573.10	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	884,906.66	60,869.73	824,036.93	0.00	0.00
Community Services	76,092.86	0.00	76,092.86	0.00	0.00
Payments to Government Agencies	12,798,315.81	12,684,244.59	114,071.22	0.00	0.00
Facilities Acquisition	223.06	223.06	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,405,910.33	1,405,910.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	5,526.00	0.00	5,526.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,688,943.98	5,688,943.98	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	67,499,495.36	**23,102,560.46**	**40,325,455.30**	**4,071,479.60**	**2,384,283.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73010 Saginaw, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	53,007,826.69	41,816.97	52,966,009.72	0.00	0.00
Support Serv - Pupil	6,330,814.76	0.00	6,330,814.76	0.00	0.00
Support Serv - Instructional	5,561,339.56	0.00	5,561,339.56	0.00	0.00
Support Serv - Board of Ed	258,056.70	0.00	258,056.70	0.00	0.00
Support Serv - Executive Adm	338,542.07	0.00	338,542.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,716,172.52	0.00	5,716,172.52	0.00	0.00
Support Serv - Business	2,751,148.17	1,177,836.46	327.10	1,572,984.61	1,572,984.61
Operations and Maintenance	10,318,543.12	8,195.80	733,909.51	9,576,437.81	0.00
Pupil Transportation	2,108,013.82	288.52	2,107,725.30	0.00	0.00
Support Serv - Planning & Research	237,119.41	0.00	237,119.41	0.00	0.00
Support Serv - Communication	266,418.71	0.00	266,418.71	0.00	0.00
Support Serv - Staff & Personnel	488,130.58	0.00	55,970.42	432,160.16	432,160.16
Support Serv - Technology	1,064,581.47	113,994.66	0.00	950,586.81	950,586.81
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,618.61	0.00	2,618.61	0.00	0.00
Support Serv - Other	848,546.63	0.00	848,546.63	0.00	0.00
Community Services	380,249.29	0.00	380,249.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,583,972.11	1,718,710.31	1,865,261.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,921,544.62	4,921,544.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,475,348.19	7,475,348.19	0.00	0.00	0.00
Trust Funds					
All Costs *	25,429.85	0.00	25,429.85	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	105,684,416.88	**15,457,735.53**	**77,694,511.96**	**12,532,169.39**	**2,955,731.58**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73030 Carrollton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,055,430.16	261,340.56	11,794,089.60	0.00	0.00
Support Serv - Pupil	913,050.99	0.00	913,050.99	0.00	0.00
Support Serv - Instructional	1,057,107.58	32,025.00	1,025,082.58	0.00	0.00
Support Serv - Board of Ed	106,194.44	0.00	106,194.44	0.00	0.00
Support Serv - Executive Adm	188,778.46	0.00	188,778.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	920,946.45	0.00	920,946.45	0.00	0.00
Support Serv - Business	254,442.67	15,411.42	1,298.35	237,732.90	237,732.90
Operations and Maintenance	1,537,767.59	62,243.15	19,567.73	1,455,956.71	0.00
Pupil Transportation	189,421.09	0.00	189,421.09	0.00	0.00
Support Serv - Planning & Research	31,969.02	0.00	31,969.02	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	22,233.00	0.00	19,530.00	2,703.00	2,703.00
Support Serv - Technology	168,242.12	38,390.60	0.00	129,851.52	129,851.52
Support Serv - Pupil Accounting	9,283.00	0.00	9,283.00	0.00	0.00
Support Serv - Central - Other	38,404.65	0.00	38,404.65	0.00	0.00
Support Serv - Other	333,957.04	2,142.00	331,815.04	0.00	0.00
Community Services	91,976.98	0.00	91,976.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,734.00	8,734.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	839,339.28	506,952.04	332,387.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	858,406.88	858,406.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,625,685.40	**1,785,645.65**	**16,013,795.62**	**1,826,244.13**	**370,287.42**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73040 Saginaw Township Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,582,215.16	54,672.70	27,527,542.46	0.00	0.00
Support Serv - Pupil	2,732,407.91	0.00	2,732,407.91	0.00	0.00
Support Serv - Instructional	1,164,872.02	1,071.11	1,163,800.91	0.00	0.00
Support Serv - Board of Ed	60,166.55	0.00	60,166.55	0.00	0.00
Support Serv - Executive Adm	308,534.93	0.00	308,534.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,827,966.38	0.00	2,827,966.38	0.00	0.00
Support Serv - Business	444,487.92	2,561.45	0.00	441,926.47	441,926.47
Operations and Maintenance	3,149,675.22	47,726.74	63.41	3,101,885.07	0.00
Pupil Transportation	1,224,748.22	160,460.00	1,064,288.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	45,241.28	0.00	45,241.28	0.00	0.00
Support Serv - Staff & Personnel	305,062.72	0.00	2,171.67	302,891.05	302,891.05
Support Serv - Technology	463,740.97	0.00	13,923.72	449,817.25	449,817.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	649,683.55	0.00	649,683.55	0.00	0.00
Community Services	34,274.45	0.00	34,274.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	25,168.14	0.00	25,168.14	0.00	0.00
Support Serv - Pupil	71,166.31	0.00	71,166.31	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	36,541.10	0.00	30,844.39	5,696.71	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	4,590.00	0.00	4,498.20	91.80	91.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,498,134.53	1,243,725.05	1,254,409.48	0.00	0.00
Community Services	687,720.15	0.00	687,720.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,465,562.46	3,465,562.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,098,772.33	14,098,772.33	0.00	0.00	0.00
Trust Funds					
All Costs *	2,285.72	0.00	2,285.72	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	61,883,018.02	**19,074,551.84**	**38,506,157.83**	**4,302,308.35**	**1,194,726.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73080 Buena Vista School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,324,438.38	20,615.45	6,303,822.93	0.00	0.00
Support Serv - Pupil	451,307.29	69.90	451,237.39	0.00	0.00
Support Serv - Instructional	836,324.09	10,156.99	826,167.10	0.00	0.00
Support Serv - Board of Ed	145,392.68	1,514.75	143,877.93	0.00	0.00
Support Serv - Executive Adm	257,694.88	1,691.63	256,003.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	887,754.80	0.00	887,754.80	0.00	0.00
Support Serv - Business	387,072.32	101,029.85	0.00	286,042.47	286,042.47
Operations and Maintenance	1,326,342.06	0.00	81,951.30	1,244,390.76	0.00
Pupil Transportation	226,353.85	0.00	226,353.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,626.19	0.00	17,626.19	0.00	0.00
Support Serv - Staff & Personnel	12,424.42	0.00	980.11	11,444.31	11,444.31
Support Serv - Technology	125,916.98	0.00	0.00	125,916.98	125,916.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,169.27	13,206.63	114,962.64	0.00	0.00
Community Services	55,553.04	8,304.49	47,248.55	0.00	0.00
Payments to Government Agencies	4,533.75	4,533.75	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	456,371.74	163,578.12	292,793.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,132,091.00	1,132,091.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,103.51	24,103.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,799,470.25	**1,480,896.07**	**9,650,779.66**	**1,667,794.52**	**423,403.76**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73110 Chesaning Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,399,190.68	16,943.62	9,382,247.06	0.00	0.00
Support Serv - Pupil	783,439.33	0.00	783,439.33	0.00	0.00
Support Serv - Instructional	482,993.53	80,608.04	402,385.49	0.00	0.00
Support Serv - Board of Ed	93,126.75	0.00	93,126.75	0.00	0.00
Support Serv - Executive Adm	218,858.86	1,434.91	217,423.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	943,696.54	0.00	943,696.54	0.00	0.00
Support Serv - Business	274,211.03	47,561.50	0.00	226,649.53	226,649.53
Operations and Maintenance	1,424,137.22	2,909.10	0.00	1,421,228.12	0.00
Pupil Transportation	726,014.90	0.00	726,014.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	391,533.80	0.00	391,533.80	0.00	0.00
Community Services	85,132.99	0.00	85,132.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	658,593.14	356,042.52	302,550.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,621,425.99	1,621,425.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	240,139.01	240,139.01	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,342,493.77	**2,367,064.69**	**13,327,551.43**	**1,647,877.65**	**226,649.53**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73170 Birch Run Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,898,000.24	8,855.19	8,889,145.05	0.00	0.00
Support Serv - Pupil	777,361.23	0.00	777,361.23	0.00	0.00
Support Serv - Instructional	494,697.59	44,667.36	450,030.23	0.00	0.00
Support Serv - Board of Ed	55,897.69	0.00	55,897.69	0.00	0.00
Support Serv - Executive Adm	234,716.61	0.00	234,716.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	953,846.09	638.13	953,207.96	0.00	0.00
Support Serv - Business	364,380.95	24,082.08	0.00	340,298.87	340,298.87
Operations and Maintenance	1,475,848.27	27,734.94	0.00	1,448,113.33	0.00
Pupil Transportation	834,005.39	0.00	834,005.39	0.00	0.00
Support Serv - Planning & Research	2,197.70	0.00	2,197.70	0.00	0.00
Support Serv - Communication	14,410.84	0.00	14,410.84	0.00	0.00
Support Serv - Staff & Personnel	120,499.43	0.00	0.00	120,499.43	120,499.43
Support Serv - Technology	298,769.35	49,937.98	0.00	248,831.37	248,831.37
Support Serv - Pupil Accounting	1,100.61	0.00	1,100.61	0.00	0.00
Support Serv - Central - Other	30,744.71	0.00	30,744.71	0.00	0.00
Support Serv - Other	371,205.90	0.00	371,205.90	0.00	0.00
Community Services	64,450.69	0.00	64,450.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	234.61	0.00	216.31	18.30	0.00
Pupil Transportation	73.39	0.00	73.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	645,748.00	356,833.32	288,914.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,237,947.78	1,237,947.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,121,398.14	1,121,398.14	0.00	0.00	0.00
Trust Funds					
All Costs *	4,415.00	0.00	4,415.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,001,950.21	**2,872,094.92**	**12,972,093.99**	**2,157,761.30**	**709,629.67**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73180 Bridgeport-Spaulding Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,832,695.70	7,324.85	9,825,370.85	0.00	0.00
Support Serv - Pupil	652,548.36	0.00	652,548.36	0.00	0.00
Support Serv - Instructional	257,732.28	0.00	257,732.28	0.00	0.00
Support Serv - Board of Ed	60,908.12	0.00	60,908.12	0.00	0.00
Support Serv - Executive Adm	218,886.07	0.00	218,886.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	820,906.82	0.00	820,906.82	0.00	0.00
Support Serv - Business	429,616.40	105,790.22	0.00	323,826.18	323,826.18
Operations and Maintenance	1,580,732.04	0.00	0.00	1,580,732.04	0.00
Pupil Transportation	743,495.06	34,333.00	709,162.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	92,100.29	0.00	0.00	92,100.29	92,100.29
Support Serv - Technology	150,511.57	1,252.00	0.00	149,259.57	149,259.57
Support Serv - Pupil Accounting	9,020.52	0.00	9,020.52	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	208,264.79	0.00	208,264.79	0.00	0.00
Community Services	7,802.79	0.00	7,802.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	875,588.01	309,248.48	566,339.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,501,446.77	1,501,446.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,354.79	9,354.79	0.00	0.00	0.00
Trust Funds					
All Costs *	35,963.73	0.00	35,963.73	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,487,574.11	**1,968,750.11**	**13,372,905.92**	**2,145,918.08**	**565,186.04**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73190 Frankenmuth School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,555,300.13	27,273.00	6,528,027.13	0.00	0.00
Support Serv - Pupil	580,701.34	0.00	580,701.34	0.00	0.00
Support Serv - Instructional	307,598.70	0.00	307,598.70	0.00	0.00
Support Serv - Board of Ed	31,830.79	0.00	31,830.79	0.00	0.00
Support Serv - Executive Adm	268,809.28	7,299.72	261,509.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	737,576.02	0.00	737,576.02	0.00	0.00
Support Serv - Business	168,039.91	0.00	0.00	168,039.91	168,039.91
Operations and Maintenance	1,036,135.32	8,226.82	0.00	1,027,908.50	0.00
Pupil Transportation	376,287.50	0.00	376,287.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,974.83	0.00	5,974.83	0.00	0.00
Support Serv - Staff & Personnel	4,160.30	0.00	0.00	4,160.30	4,160.30
Support Serv - Technology	227,551.28	0.00	0.00	227,551.28	227,551.28
Support Serv - Pupil Accounting	760.36	0.00	760.36	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	334,077.81	0.00	334,077.81	0.00	0.00
Community Services	221,562.47	0.00	221,562.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	465,317.09	250,406.47	214,910.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,267,192.50	1,267,192.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	169,405.51	169,405.51	0.00	0.00	0.00
Trust Funds					
All Costs *	26,739.88	0.00	26,739.88	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,785,021.02	**1,729,804.02**	**9,627,557.01**	**1,427,659.99**	**399,751.49**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73200 Freeland Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,430,201.38	42,500.00	9,387,701.38	0.00	0.00
Support Serv - Pupil	593,228.97	0.00	593,228.97	0.00	0.00
Support Serv - Instructional	209,800.92	0.00	209,800.92	0.00	0.00
Support Serv - Board of Ed	40,041.30	0.00	40,041.30	0.00	0.00
Support Serv - Executive Adm	205,792.47	0.00	205,792.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	663,111.15	0.00	663,111.15	0.00	0.00
Support Serv - Business	212,723.15	31,532.41	0.00	181,190.74	181,190.74
Operations and Maintenance	1,397,129.35	29,815.32	0.00	1,367,314.03	0.00
Pupil Transportation	634,843.68	86,497.00	548,346.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,799.00	0.00	0.00	9,799.00	9,799.00
Support Serv - Technology	448,849.04	149,472.91	600.00	298,776.13	298,776.13
Support Serv - Pupil Accounting	30,579.15	0.00	30,579.15	0.00	0.00
Support Serv - Central - Other	9,475.05	0.00	9,475.05	0.00	0.00
Support Serv - Other	38,773.71	0.00	38,773.71	0.00	0.00
Community Services	482,326.77	2,062.85	480,263.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	603,925.52	338,303.68	265,621.84	0.00	0.00
Community Services	280.44	0.00	280.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,202,087.52	1,202,087.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	941,921.22	941,921.22	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,154,889.79	**2,824,192.91**	**12,473,616.98**	**1,857,079.90**	**489,765.87**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73210 Hemlock Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,146,792.28	111,950.00	6,034,842.28	0.00	0.00
Support Serv - Pupil	489,671.39	0.00	489,671.39	0.00	0.00
Support Serv - Instructional	206,290.34	0.00	206,290.34	0.00	0.00
Support Serv - Board of Ed	53,095.16	0.00	53,095.16	0.00	0.00
Support Serv - Executive Adm	244,054.26	0.00	244,054.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	735,739.01	0.00	735,739.01	0.00	0.00
Support Serv - Business	156,336.30	54,101.90	0.00	102,234.40	102,234.40
Operations and Maintenance	1,087,881.58	0.00	0.00	1,087,881.58	0.00
Pupil Transportation	626,066.48	37,270.00	588,796.48	0.00	0.00
Support Serv - Planning & Research	31,379.89	0.00	31,379.89	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	27,927.00	0.00	27,927.00	0.00	0.00
Support Serv - Technology	192,809.72	0.00	0.00	192,809.72	192,809.72
Support Serv - Pupil Accounting	803.05	0.00	803.05	0.00	0.00
Support Serv - Central - Other	17,770.02	0.00	17,770.02	0.00	0.00
Support Serv - Other	230,529.10	0.00	230,529.10	0.00	0.00
Community Services	42,732.95	0.00	42,732.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	337,369.90	176,520.33	160,849.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,501,311.47	1,501,311.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,128,559.90	**1,881,153.70**	**8,864,480.50**	**1,382,925.70**	**295,044.12**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73230 Merrill Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,782,485.58	0.00	3,782,485.58	0.00	0.00
Support Serv - Pupil	386,272.90	0.00	386,272.90	0.00	0.00
Support Serv - Instructional	360,878.30	0.00	360,878.30	0.00	0.00
Support Serv - Board of Ed	61,525.15	0.00	61,525.15	0.00	0.00
Support Serv - Executive Adm	243,464.44	0.00	243,464.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	467,896.72	0.00	467,896.72	0.00	0.00
Support Serv - Business	119,769.23	16,011.93	0.00	103,757.30	103,757.30
Operations and Maintenance	557,414.52	1,095.17	0.00	556,319.35	0.00
Pupil Transportation	243,701.43	0.00	243,701.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,356.60	0.00	2,356.60	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	101,603.26	35,349.09	0.00	66,254.17	66,254.17
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	11,916.09	0.00	11,916.09	0.00	0.00
Support Serv - Other	152,381.85	0.00	152,381.85	0.00	0.00
Community Services	32,670.91	64.15	32,606.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	362,294.46	214,137.56	148,156.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,136,878.74	1,136,878.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,890.00	6,890.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,030,400.18	**1,410,426.64**	**5,893,642.72**	**726,330.82**	**170,011.47**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73240 St. Charles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,969,613.06	3,266.32	5,966,346.74	0.00	0.00
Support Serv - Pupil	388,289.68	0.00	388,289.68	0.00	0.00
Support Serv - Instructional	146,780.42	1,594.95	145,185.47	0.00	0.00
Support Serv - Board of Ed	25,484.83	0.00	25,484.83	0.00	0.00
Support Serv - Executive Adm	281,914.17	0.00	281,914.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	532,401.19	0.00	532,401.19	0.00	0.00
Support Serv - Business	184,748.72	26,344.85	17,549.11	140,854.76	140,854.76
Operations and Maintenance	635,289.31	0.00	0.00	635,289.31	0.00
Pupil Transportation	384,579.72	0.00	384,579.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,501.84	0.00	1,841.84	660.00	660.00
Support Serv - Technology	157,129.68	87,317.28	0.00	69,812.40	69,812.40
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	8,500.00	0.00	8,500.00	0.00	0.00
Support Serv - Other	195,657.94	2,001.52	193,656.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	48,677.87	48,677.87	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	27,109.83	0.00	27,109.83	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,827.03	0.00	0.00	7,827.03	0.00
Pupil Transportation	157.29	0.00	157.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	454,896.71	235,188.74	219,707.97	0.00	0.00
Community Services	65,267.91	0.00	65,267.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	636,637.24	636,637.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,153,464.44	**1,041,028.77**	**8,257,992.17**	**854,443.50**	**211,327.16**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73255 Swan Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,180,409.25	0.00	9,180,409.25	0.00	0.00
Support Serv - Pupil	288,272.10	0.00	288,272.10	0.00	0.00
Support Serv - Instructional	211,971.44	0.00	211,971.44	0.00	0.00
Support Serv - Board of Ed	38,551.51	0.00	38,551.51	0.00	0.00
Support Serv - Executive Adm	237,427.24	0.00	237,427.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	909,282.12	0.00	909,282.12	0.00	0.00
Support Serv - Business	215,016.74	15,088.86	29,011.25	170,916.63	170,916.63
Operations and Maintenance	1,558,436.76	81,571.37	0.00	1,476,865.39	0.00
Pupil Transportation	561,439.18	1,545.62	559,893.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,425.37	0.00	4,438.64	6,986.73	6,986.73
Support Serv - Technology	181,648.29	15,457.00	0.00	166,191.29	166,191.29
Support Serv - Pupil Accounting	1,061.75	0.00	1,061.75	0.00	0.00
Support Serv - Central - Other	9,396.70	0.00	9,396.70	0.00	0.00
Support Serv - Other	294,973.82	2,521.03	292,452.79	0.00	0.00
Community Services	169,625.28	0.00	169,625.28	0.00	0.00
Payments to Government Agencies	145,615.00	145,615.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,992,405.34	1,992,405.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,006,957.89	**2,254,204.22**	**11,931,793.63**	**1,820,960.04**	**344,094.65**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73905 Saginaw County Transition Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	397,543.00	7,635.00	389,908.00	0.00	0.00
Support Serv - Pupil	219,647.00	0.00	219,647.00	0.00	0.00
Support Serv - Instructional	4,515.00	0.00	4,515.00	0.00	0.00
Support Serv - Board of Ed	9,557.00	0.00	9,557.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	122,560.00	0.00	122,560.00	0.00	0.00
Support Serv - Business	142,326.00	8,796.00	0.00	133,530.00	133,530.00
Operations and Maintenance	161,503.00	0.00	0.00	161,503.00	0.00
Pupil Transportation	9,000.00	0.00	9,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,680.00	0.00	0.00	5,680.00	5,680.00
Support Serv - Technology	3,605.00	0.00	0.00	3,605.00	3,605.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,075,936.00	**16,431.00**	**755,187.00**	**304,318.00**	**142,815.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73908 Saginaw Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,455,931.11	33,358.39	1,422,572.72	0.00	0.00
Support Serv - Pupil	130,168.66	0.00	130,168.66	0.00	0.00
Support Serv - Instructional	187,979.63	0.00	187,979.63	0.00	0.00
Support Serv - Board of Ed	14,541.41	0.00	14,541.41	0.00	0.00
Support Serv - Executive Adm	176,299.33	0.00	176,299.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	234,810.70	0.00	234,810.70	0.00	0.00
Support Serv - Business	80,717.00	8,391.32	17,215.66	55,110.02	55,110.02
Operations and Maintenance	264,699.42	46,955.56	0.00	217,743.86	0.00
Pupil Transportation	197,467.32	16,000.00	181,467.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,728.35	0.00	11,728.35	0.00	0.00
Support Serv - Staff & Personnel	22,176.69	0.00	0.00	22,176.69	22,176.69
Support Serv - Technology	33,740.96	0.00	0.00	33,740.96	33,740.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,231.53	0.00	7,231.53	0.00	0.00
Community Services	2,184.50	0.00	2,184.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	47,322.05	47,322.05	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,233.50	0.00	2,233.50	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	241,524.18	95,072.64	146,451.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	329,075.00	329,075.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,439,831.34	**576,174.96**	**2,534,884.85**	**328,771.53**	**111,027.67**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73909 Francis Reh PSA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,619,720.75	2,220.24	1,617,500.51	0.00	0.00
Support Serv - Pupil	167,100.69	0.00	167,100.69	0.00	0.00
Support Serv - Instructional	265,925.87	6,233.39	259,692.48	0.00	0.00
Support Serv - Board of Ed	34,995.22	0.00	34,995.22	0.00	0.00
Support Serv - Executive Adm	283,510.97	0.00	283,510.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	172,468.27	0.00	172,468.27	0.00	0.00
Support Serv - Business	139,335.12	0.00	26,393.67	112,941.45	112,941.45
Operations and Maintenance	554,364.20	19,784.56	8,912.74	525,666.90	0.00
Pupil Transportation	31,079.51	0.00	31,079.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,410.81	0.00	14,410.81	0.00	0.00
Support Serv - Staff & Personnel	51,275.50	0.00	4,464.49	46,811.01	46,811.01
Support Serv - Technology	31,906.48	0.00	0.00	31,906.48	31,906.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,055.43	0.00	5,055.43	0.00	0.00
Community Services	3,345.09	0.00	3,345.09	0.00	0.00
Payments to Government Agencies	45,375.07	45,375.07	0.00	0.00	0.00
Facilities Acquisition	42,908.88	42,908.88	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,600.00	0.00	13,600.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	224,539.70	122,295.38	102,244.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,700,917.56	**238,817.52**	**2,744,774.20**	**717,325.84**	**191,658.94**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73910 North Saginaw Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,544,074.00	0.00	2,544,074.00	0.00	0.00
Support Serv - Pupil	156,148.00	0.00	156,148.00	0.00	0.00
Support Serv - Instructional	337,989.00	0.00	337,989.00	0.00	0.00
Support Serv - Board of Ed	62,237.00	0.00	62,237.00	0.00	0.00
Support Serv - Executive Adm	241,127.00	0.00	241,127.00	0.00	0.00
Support Serv - Grant Writer	14,719.00	0.00	14,719.00	0.00	0.00
Support Serv - School Adm	322,366.00	0.00	322,366.00	0.00	0.00
Support Serv - Business	51,396.00	0.00	0.00	51,396.00	51,396.00
Operations and Maintenance	1,155,604.00	0.00	0.00	1,155,604.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,199.00	0.00	29,199.00	0.00	0.00
Support Serv - Staff & Personnel	76,818.00	0.00	0.00	76,818.00	76,818.00
Support Serv - Technology	66,078.00	0.00	0.00	66,078.00	66,078.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,122.00	0.00	45,122.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	213,726.00	32,281.00	181,445.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,316,603.00	**32,281.00**	**3,934,426.00**	**1,349,896.00**	**194,292.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73911 Saginaw Learn to Earn Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	451,686.00	51,565.00	400,121.00	0.00	0.00
Support Serv - Pupil	99,531.00	0.00	99,531.00	0.00	0.00
Support Serv - Instructional	11,490.00	0.00	11,490.00	0.00	0.00
Support Serv - Board of Ed	7,211.00	0.00	7,211.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	221,927.00	259.00	221,668.00	0.00	0.00
Support Serv - Business	117,962.00	0.00	0.00	117,962.00	117,962.00
Operations and Maintenance	134,166.00	0.00	0.00	134,166.00	0.00
Pupil Transportation	16,470.00	0.00	16,470.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,589.00	0.00	0.00	3,589.00	3,589.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,064,032.00	**51,824.00**	**756,491.00**	**255,717.00**	**121,551.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
73912 International Academy of Saginaw
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,431,091.87	815.34	1,430,276.53	0.00	0.00
Support Serv - Pupil	130.15	0.00	130.15	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	945.94	0.00	945.94	0.00	0.00
Support Serv - Executive Adm	222,155.88	0.00	222,155.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	305,384.47	0.00	305,384.47	0.00	0.00
Support Serv - Business	58,458.51	46,958.51	0.00	11,500.00	11,500.00
Operations and Maintenance	446,633.93	0.00	0.00	446,633.93	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	135,336.65	114,816.78	20,519.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,600,137.40	**162,590.63**	**1,979,412.84**	**458,133.93**	**11,500.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74000 St. Clair County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	214,858.89	0.00	214,858.89	0.00	0.00
Support Serv - Pupil	124,791.94	0.00	124,791.94	0.00	0.00
Support Serv - Instructional	2,509,921.50	0.00	2,509,921.50	0.00	0.00
Support Serv - Board of Ed	60,628.87	0.00	60,628.87	0.00	0.00
Support Serv - Executive Adm	326,853.25	0.00	326,853.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	167,713.31	0.00	167,713.31	0.00	0.00
Support Serv - Business	849,504.88	1,547.28	2,749.41	845,208.19	845,208.19
Operations and Maintenance	742,549.24	101,728.92	8,501.96	632,318.36	0.00
Pupil Transportation	3,953.11	0.00	3,953.11	0.00	0.00
Support Serv - Planning & Research	19,094.39	0.00	19,094.39	0.00	0.00
Support Serv - Communication	216,672.31	0.00	216,672.31	0.00	0.00
Support Serv - Staff & Personnel	515,635.75	0.00	0.00	515,635.75	515,635.75
Support Serv - Technology	3,077,065.97	0.00	0.00	3,077,065.97	3,077,065.97
Support Serv - Pupil Accounting	20,169.65	0.00	20,169.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	186,874.49	0.00	186,874.49	0.00	0.00
Payments to Government Agencies	150,310.52	150,310.52	0.00	0.00	0.00
Facilities Acquisition	28,949.30	28,949.30	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,045,061.75	0.00	5,045,061.75	0.00	0.00
Support Serv - Pupil	3,506,684.93	0.00	3,506,684.93	0.00	0.00
Support Serv - Instructional	1,618,282.54	0.00	1,618,282.54	0.00	0.00
Support Serv - Board of Ed	34,496.85	0.00	34,496.85	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	461,587.54	0.00	461,587.54	0.00	0.00
Support Serv - Business	156,787.24	26,544.80	15,199.45	115,042.99	115,042.99
Operations and Maintenance	1,271,996.46	0.00	0.00	1,271,996.46	0.00
Pupil Transportation	3,347,355.53	0.00	3,347,355.53	0.00	0.00
Support Serv - Planning & Research	149,522.21	0.00	149,522.21	0.00	0.00
Support Serv - Communication	9,920.57	0.00	9,920.57	0.00	0.00
Support Serv - Staff & Personnel	7,230.01	0.00	7,230.01	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	81,261.13	3,767.25	77,493.88	0.00	0.00
Community Services	175,682.85	0.00	175,682.85	0.00	0.00
Payments to Government Agencies	19,092,136.20	19,092,136.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	917,499.83	917,499.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	235,554.15	235,554.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,428,715.62	1,428,715.62	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,755,322.78	**21,986,753.87**	**18,311,301.19**	**6,457,267.72**	**4,552,952.90**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74010 Port Huron Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	66,250,986.15	0.00	66,250,986.15	0.00	0.00
Support Serv - Pupil	4,947,546.53	0.00	4,947,546.53	0.00	0.00
Support Serv - Instructional	5,780,125.88	0.00	5,780,125.88	0.00	0.00
Support Serv - Board of Ed	126,031.45	0.00	126,031.45	0.00	0.00
Support Serv - Executive Adm	632,952.58	0.00	632,952.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,407,431.47	0.00	5,407,431.47	0.00	0.00
Support Serv - Business	1,023,483.52	0.00	0.00	1,023,483.52	1,023,483.52
Operations and Maintenance	7,024,564.14	39,330.00	33.33	6,985,200.81	0.00
Pupil Transportation	3,381,622.57	0.00	3,381,622.57	0.00	0.00
Support Serv - Planning & Research	28,000.00	0.00	28,000.00	0.00	0.00
Support Serv - Communication	7,237.26	0.00	7,237.26	0.00	0.00
Support Serv - Staff & Personnel	534,678.29	0.00	69,088.87	465,589.42	465,589.42
Support Serv - Technology	813,124.31	0.00	184,091.56	629,032.75	629,032.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,065,928.29	0.00	1,065,928.29	0.00	0.00
Community Services	122,439.70	0.00	122,439.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	194,872.92	0.00	194,872.92	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	31,313.67	0.00	28,129.07	3,184.60	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,036.84	0.00	1,829.70	207.14	207.14
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,856,046.33	1,711,800.36	1,144,245.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,277,903.27	7,277,903.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	990,115.84	990,115.84	0.00	0.00	0.00
Trust Funds					
All Costs *	37,393.00	0.00	37,393.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	820,013.36	820,013.36	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	109,355,847.37	**10,839,162.83**	**89,409,986.30**	**9,106,698.24**	**2,118,312.83**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74030 Algonac Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,663,063.18	6,862.25	9,656,200.93	0.00	0.00
Support Serv - Pupil	835,734.32	0.00	835,734.32	0.00	0.00
Support Serv - Instructional	481,663.85	0.00	481,663.85	0.00	0.00
Support Serv - Board of Ed	78,954.17	0.00	78,954.17	0.00	0.00
Support Serv - Executive Adm	495,633.57	0.00	495,633.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,104,085.17	1,839.98	1,102,245.19	0.00	0.00
Support Serv - Business	337,620.00	28,993.22	31,624.00	277,002.78	277,002.78
Operations and Maintenance	2,199,345.52	0.00	0.00	2,199,345.52	0.00
Pupil Transportation	676,306.57	1,650.00	674,656.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	361,772.27	8,106.88	353,665.39	0.00	0.00
Community Services	1,682.05	0.00	1,682.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	728,910.02	338,445.38	390,464.64	0.00	0.00
Community Services	389,176.27	0.00	389,176.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,728,458.56	2,728,458.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,059,821.84	5,059,821.84	0.00	0.00	0.00
Trust Funds					
All Costs *	18,205.21	0.00	18,205.21	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,160,432.57	**8,174,178.11**	**14,509,906.16**	**2,476,348.30**	**277,002.78**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74040 Capac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,221,944.33	0.00	8,221,944.33	0.00	0.00
Support Serv - Pupil	846,521.61	0.00	846,521.61	0.00	0.00
Support Serv - Instructional	468,882.43	40,176.48	428,705.95	0.00	0.00
Support Serv - Board of Ed	36,960.49	0.00	36,960.49	0.00	0.00
Support Serv - Executive Adm	197,315.81	0.00	197,315.81	0.00	0.00
Support Serv - Grant Writer	2,566.20	0.00	2,566.20	0.00	0.00
Support Serv - School Adm	736,611.28	0.00	736,611.28	0.00	0.00
Support Serv - Business	253,510.11	31,111.73	0.00	222,398.38	222,398.38
Operations and Maintenance	1,231,183.55	27,702.51	679.03	1,202,802.01	0.00
Pupil Transportation	518,444.73	0.00	518,444.73	0.00	0.00
Support Serv - Planning & Research	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Communication	7,414.38	0.00	7,414.38	0.00	0.00
Support Serv - Staff & Personnel	16,453.93	0.00	11,439.32	5,014.61	5,014.61
Support Serv - Technology	96,509.28	0.00	5,085.34	91,423.94	91,423.94
Support Serv - Pupil Accounting	24,375.00	0.00	24,375.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	361,708.18	0.00	361,708.18	0.00	0.00
Community Services	88,825.03	0.00	88,825.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	656,172.07	311,845.15	344,326.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,284,238.27	1,284,238.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,851.44	9,851.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,060,988.12	**1,704,925.58**	**11,834,423.60**	**1,521,638.94**	**318,836.93**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74050 East China School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,844,581.08	38,047.62	27,806,533.46	0.00	0.00
Support Serv - Pupil	2,309,711.24	0.00	2,309,711.24	0.00	0.00
Support Serv - Instructional	1,531,151.31	1,719.09	1,529,432.22	0.00	0.00
Support Serv - Board of Ed	47,470.32	0.00	47,470.32	0.00	0.00
Support Serv - Executive Adm	297,588.71	0.00	297,588.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,139,797.05	5,508.04	3,134,289.01	0.00	0.00
Support Serv - Business	546,076.11	0.00	0.00	546,076.11	546,076.11
Operations and Maintenance	3,939,740.64	1,040.00	0.00	3,938,700.64	0.00
Pupil Transportation	1,854,299.10	2,983.96	1,851,315.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,095.00	0.00	24,095.00	0.00	0.00
Support Serv - Staff & Personnel	462,301.59	0.00	82,322.62	379,978.97	379,978.97
Support Serv - Technology	682,500.50	30,763.33	0.00	651,737.17	651,737.17
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	776,124.35	11,158.90	764,965.45	0.00	0.00
Community Services	35,133.26	0.00	35,133.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	165,730.11	0.00	165,730.11	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,254,764.49	559,369.19	695,395.30	0.00	0.00
Community Services	537,595.89	0.00	537,595.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,823,823.25	5,823,823.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,558,591.32	3,558,591.32	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	350,168.65	350,168.65	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,181,243.97	**10,383,173.35**	**39,281,577.73**	**5,516,492.89**	**1,577,792.25**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74100 Marysville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,033,543.29	3,878.86	14,029,664.43	0.00	0.00
Support Serv - Pupil	998,051.76	42.99	998,008.77	0.00	0.00
Support Serv - Instructional	619,119.36	0.00	619,119.36	0.00	0.00
Support Serv - Board of Ed	50,507.68	0.00	50,507.68	0.00	0.00
Support Serv - Executive Adm	367,028.16	10,000.00	357,028.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,524,877.92	1,341.51	1,523,536.41	0.00	0.00
Support Serv - Business	353,028.96	38,178.70	0.00	314,850.26	314,850.26
Operations and Maintenance	2,177,478.46	33,077.82	0.00	2,144,400.64	0.00
Pupil Transportation	856,539.82	0.00	856,539.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,368.83	0.00	0.00	9,368.83	9,368.83
Support Serv - Technology	217,160.99	5,963.70	9,879.00	201,318.29	201,318.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	402,900.80	8,885.60	394,015.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	574,610.61	229,945.61	344,665.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,961,082.68	5,961,082.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,070,389.35	9,070,389.35	0.00	0.00	0.00
Trust Funds					
All Costs *	14,000.00	0.00	14,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,229,688.67	**15,362,786.82**	**19,196,963.83**	**2,669,938.02**	**525,537.38**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74120 Memphis Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,547,206.83	37,227.41	5,509,979.42	0.00	0.00
Support Serv - Pupil	439,419.07	0.00	439,419.07	0.00	0.00
Support Serv - Instructional	109,931.50	0.00	109,931.50	0.00	0.00
Support Serv - Board of Ed	33,305.67	0.00	33,305.67	0.00	0.00
Support Serv - Executive Adm	236,745.41	2,495.60	234,249.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	714,230.31	0.00	714,230.31	0.00	0.00
Support Serv - Business	185,407.31	18,285.51	0.00	167,121.80	167,121.80
Operations and Maintenance	668,486.64	0.00	10,524.75	657,961.89	0.00
Pupil Transportation	380,534.23	0.00	380,534.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	112,817.30	0.00	0.00	112,817.30	112,817.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	201,322.19	0.00	201,322.19	0.00	0.00
Community Services	184,380.48	0.00	184,380.48	0.00	0.00
Payments to Government Agencies	59,720.11	59,720.11	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	325,037.78	167,409.68	157,628.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,416,209.35	1,416,209.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,500.00	0.00	3,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,623,254.18	**1,701,347.66**	**7,984,005.53**	**937,900.99**	**279,939.10**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74130 Yale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,922,466.33	76,677.40	10,845,788.93	0.00	0.00
Support Serv - Pupil	934,428.25	0.00	934,428.25	0.00	0.00
Support Serv - Instructional	530,737.56	5,204.26	525,533.30	0.00	0.00
Support Serv - Board of Ed	40,009.10	0.00	40,009.10	0.00	0.00
Support Serv - Executive Adm	271,830.71	793.53	271,037.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,302,773.37	0.00	1,302,773.37	0.00	0.00
Support Serv - Business	332,340.71	20,197.05	0.00	312,143.66	312,143.66
Operations and Maintenance	1,997,607.42	81,241.78	0.00	1,916,365.64	0.00
Pupil Transportation	884,516.71	0.00	884,516.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,539.63	0.00	11,539.63	0.00	0.00
Support Serv - Staff & Personnel	119,583.24	793.53	1,046.45	117,743.26	117,743.26
Support Serv - Technology	254,018.86	69,436.00	6,538.20	178,044.66	178,044.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	430,443.54	15,041.81	415,401.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	768,091.28	412,391.35	355,699.93	0.00	0.00
Community Services	125,648.79	0.00	125,648.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,108,514.35	2,108,514.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	274,547.00	274,547.00	0.00	0.00	0.00
Trust Funds					
All Costs *	11,528.00	0.00	11,528.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,320,624.85	**3,064,838.06**	**15,731,489.57**	**2,524,297.22**	**607,931.58**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74901 St. Clair County Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	388,265.55	0.00	388,265.55	0.00	0.00
Support Serv - Pupil	44,747.42	0.00	44,747.42	0.00	0.00
Support Serv - Instructional	48,520.12	0.00	48,520.12	0.00	0.00
Support Serv - Board of Ed	4,291.21	0.00	4,291.21	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	13,936.37	0.00	0.00	13,936.37	13,936.37
Operations and Maintenance	8,916.77	0.00	0.00	8,916.77	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	18,828.73	0.00	18,828.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	527,506.17	**0.00**	**504,653.03**	**22,853.14**	**13,936.37**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74903 Landmark Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,749,293.50	0.00	3,749,293.50	0.00	0.00
Support Serv - Pupil	208,485.00	0.00	208,485.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	432,432.00	0.00	432,432.00	0.00	0.00
Support Serv - Executive Adm	222,470.00	0.00	222,470.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	998,403.00	0.00	998,403.00	0.00	0.00
Support Serv - Business	103,230.00	6,820.00	0.00	96,410.00	96,410.00
Operations and Maintenance	662,773.00	0.00	0.00	662,773.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	55,396.00	0.00	55,396.00	0.00	0.00
Community Services	23,296.00	0.00	23,296.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,550,750.75	7,550,750.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,699,781.00	1,699,781.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,706,310.25	**9,257,351.75**	**5,689,775.50**	**759,183.00**	**96,410.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74906 Blue Water Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	120,315.40	9,628.00	110,687.40	0.00	0.00
Support Serv - Pupil	81,841.63	0.00	81,841.63	0.00	0.00
Support Serv - Instructional	5,982.12	5,982.12	0.00	0.00	0.00
Support Serv - Board of Ed	5,679.65	0.00	5,679.65	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,385.00	0.00	0.00	8,385.00	8,385.00
Operations and Maintenance	10,957.65	0.00	0.00	10,957.65	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	233,161.45	**15,610.12**	**198,208.68**	**19,342.65**	**8,385.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74908 Academic Transitional Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	421,784.74	0.00	421,784.74	0.00	0.00
Support Serv - Pupil	115,420.71	0.00	115,420.71	0.00	0.00
Support Serv - Instructional	404,942.70	0.00	404,942.70	0.00	0.00
Support Serv - Board of Ed	6,578.50	0.00	6,578.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	33,341.57	0.00	0.00	33,341.57	33,341.57
Operations and Maintenance	43,504.25	0.00	0.00	43,504.25	0.00
Pupil Transportation	347.80	0.00	347.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,533.00	0.00	0.00	1,533.00	1,533.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,027,453.27	**0.00**	**949,074.45**	**78,378.82**	**34,874.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74910 St Clair Co. Academy of Style
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	218,596.55	0.00	218,596.55	0.00	0.00
Support Serv - Pupil	15,000.00	0.00	15,000.00	0.00	0.00
Support Serv - Instructional	10,120.00	0.00	10,120.00	0.00	0.00
Support Serv - Board of Ed	4,121.86	0.00	4,121.86	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	16,170.24	0.00	0.00	16,170.24	16,170.24
Operations and Maintenance	36,185.12	0.00	0.00	36,185.12	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	522.44	0.00	522.44	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	300,716.21	**0.00**	**248,360.85**	**52,355.36**	**16,170.24**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74911 St. Clair County Intervention Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	612,695.73	0.00	612,695.73	0.00	0.00
Support Serv - Pupil	2,887.50	0.00	2,887.50	0.00	0.00
Support Serv - Instructional	148,105.66	0.00	148,105.66	0.00	0.00
Support Serv - Board of Ed	4,296.49	0.00	4,296.49	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22,016.51	0.00	0.00	22,016.51	22,016.51
Operations and Maintenance	6,456.00	0.00	0.00	6,456.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	796,457.89	**0.00**	**767,985.38**	**28,472.51**	**22,016.51**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74912 Virtual Learning Academy of St. Clair County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	620,553.83	0.00	620,553.83	0.00	0.00
Support Serv - Pupil	67,661.26	0.00	67,661.26	0.00	0.00
Support Serv - Instructional	132,448.97	0.00	132,448.97	0.00	0.00
Support Serv - Board of Ed	6,415.18	0.00	6,415.18	0.00	0.00
Support Serv - Executive Adm	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	23,129.41	0.00	0.00	23,129.41	23,129.41
Operations and Maintenance	39,343.00	0.00	0.00	39,343.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,000.00	0.00	15,000.00	0.00	0.00
Support Serv - Staff & Personnel	25,446.00	0.00	0.00	25,446.00	25,446.00
Support Serv - Technology	13,109.56	0.00	0.00	13,109.56	13,109.56
Support Serv - Pupil Accounting	56,585.25	0.00	56,585.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,002,192.46	**0.00**	**901,164.49**	**101,027.97**	**61,684.97**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
74913 St. Clair County Career Prep Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,304,373.26	374.80	1,303,998.46	0.00	0.00
Support Serv - Pupil	329,863.01	0.00	329,863.01	0.00	0.00
Support Serv - Instructional	189,418.77	115.95	189,302.82	0.00	0.00
Support Serv - Board of Ed	21,444.55	0.00	21,444.55	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	124,473.53	0.00	0.00	124,473.53	124,473.53
Operations and Maintenance	113,941.00	0.00	0.00	113,941.00	0.00
Pupil Transportation	7,249.03	0.00	7,249.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	101.10	0.00	101.10	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,926.04	0.00	0.00	5,926.04	5,926.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	46,185.65	0.00	46,185.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	299,911.31	124,868.29	175,043.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,442,887.25	**125,359.04**	**2,073,187.64**	**244,340.57**	**130,399.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
75000 St. Joseph County ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	749,051.43	0.00	749,051.43	0.00	0.00
Support Serv - Board of Ed	11,296.29	0.00	11,296.29	0.00	0.00
Support Serv - Executive Adm	296,114.79	0.00	296,114.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	114,842.72	16,820.28	0.00	98,022.44	98,022.44
Operations and Maintenance	167,268.77	0.00	0.00	167,268.77	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	762,883.79	15,575.28	0.00	747,308.51	747,308.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,506,719.43	48,541.15	4,458,178.28	0.00	0.00
Support Serv - Pupil	4,688,512.94	0.00	4,688,512.94	0.00	0.00
Support Serv - Instructional	1,631,895.91	6,777.37	1,625,118.54	0.00	0.00
Support Serv - Board of Ed	40,167.23	0.00	40,167.23	0.00	0.00
Support Serv - Executive Adm	76,274.32	0.00	76,274.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	183,654.08	0.00	183,654.08	0.00	0.00
Support Serv - Business	293,961.56	0.00	84,113.57	209,847.99	209,847.99
Operations and Maintenance	301,366.57	0.00	82,830.83	218,535.74	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	23,236.00	0.00	23,236.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,247.00	0.00	4,247.00	0.00	0.00
Support Serv - Technology	59,479.32	0.00	17,019.29	42,460.03	42,460.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	12,836.00	0.00	12,836.00	0.00	0.00
Payments to Government Agencies	1,605,166.18	1,605,166.18	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,528,974.33	**1,692,880.26**	**12,352,650.59**	**1,483,443.48**	**1,097,638.97**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
75010 Sturgis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,190,229.05	118,470.47	17,071,758.58	0.00	0.00
Support Serv - Pupil	823,608.67	0.00	823,608.67	0.00	0.00
Support Serv - Instructional	1,043,727.21	3,355.00	1,040,372.21	0.00	0.00
Support Serv - Board of Ed	113,760.00	0.00	113,760.00	0.00	0.00
Support Serv - Executive Adm	183,355.91	0.00	183,355.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,594,051.97	0.00	1,594,051.97	0.00	0.00
Support Serv - Business	418,067.82	22,697.34	0.00	395,370.48	395,370.48
Operations and Maintenance	2,258,232.45	12,126.17	42.88	2,246,063.40	0.00
Pupil Transportation	963,606.39	103,925.00	859,681.39	0.00	0.00
Support Serv - Planning & Research	10.67	0.00	10.67	0.00	0.00
Support Serv - Communication	231.93	0.00	231.93	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	534,081.11	19,587.39	0.00	514,493.72	514,493.72
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	585,965.36	0.00	585,965.36	0.00	0.00
Community Services	28,370.71	0.00	28,370.71	0.00	0.00
Payments to Government Agencies	103,603.06	103,603.06	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16,754.20	0.00	7,026.06	9,728.14	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,580,388.07	920,071.70	660,316.37	0.00	0.00
Community Services	222,883.93	0.00	222,883.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,022,699.64	4,022,699.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,685.00	40,685.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,724,313.15	**5,367,220.77**	**23,191,436.64**	**3,165,655.74**	**909,864.20**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
75020 Burr Oak Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,421,269.64	12,866.67	1,408,402.97	0.00	0.00
Support Serv - Pupil	66,628.25	0.00	66,628.25	0.00	0.00
Support Serv - Instructional	19,663.96	0.00	19,663.96	0.00	0.00
Support Serv - Board of Ed	20,831.82	0.00	20,831.82	0.00	0.00
Support Serv - Executive Adm	92,473.48	199.99	92,273.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	86,379.73	0.00	86,379.73	0.00	0.00
Support Serv - Business	97,745.45	18,075.85	0.00	79,669.60	79,669.60
Operations and Maintenance	322,175.81	63,718.75	0.00	258,457.06	0.00
Pupil Transportation	117,721.17	0.00	117,721.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,336.75	0.00	0.00	5,336.75	5,336.75
Support Serv - Technology	120,819.26	6,010.53	0.00	114,808.73	114,808.73
Support Serv - Pupil Accounting	6,432.84	0.00	6,432.84	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	102,177.91	2,377.25	99,800.66	0.00	0.00
Community Services	10,054.72	0.00	10,054.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	188,406.08	94,666.98	93,739.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,678,116.87	**197,916.02**	**2,021,928.71**	**458,272.14**	**199,815.08**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
75030 Centreville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,055,049.22	12,833.69	5,042,215.53	0.00	0.00
Support Serv - Pupil	300,312.60	0.00	300,312.60	0.00	0.00
Support Serv - Instructional	204,696.48	0.00	204,696.48	0.00	0.00
Support Serv - Board of Ed	49,448.85	0.00	49,448.85	0.00	0.00
Support Serv - Executive Adm	137,974.38	0.00	137,974.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	465,227.37	0.00	465,227.37	0.00	0.00
Support Serv - Business	243,896.85	52,940.52	0.00	190,956.33	190,956.33
Operations and Maintenance	741,748.78	0.00	104,972.50	636,776.28	0.00
Pupil Transportation	329,191.88	0.00	329,191.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	155,113.40	32,098.83	0.00	123,014.57	123,014.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	291,737.40	42,729.39	249,008.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	21,180.00	0.00	20,349.20	830.80	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	414,216.73	218,690.42	195,526.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	612,963.34	612,963.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,022,757.28	**972,256.19**	**7,098,923.11**	**951,577.98**	**313,970.90**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
75040 Colon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,359,441.84	0.00	3,359,441.84	0.00	0.00
Support Serv - Pupil	35,085.05	0.00	35,085.05	0.00	0.00
Support Serv - Instructional	73,501.11	1,000.00	72,501.11	0.00	0.00
Support Serv - Board of Ed	26,642.12	0.00	26,642.12	0.00	0.00
Support Serv - Executive Adm	175,568.10	90.48	175,477.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	366,548.38	0.00	366,548.38	0.00	0.00
Support Serv - Business	164,996.59	27,034.19	0.00	137,962.40	137,962.40
Operations and Maintenance	430,248.24	7,672.91	0.00	422,575.33	0.00
Pupil Transportation	417,025.44	0.00	417,025.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	140,708.14	46,126.94	0.00	94,581.20	94,581.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	147,983.50	1,000.00	146,983.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	278,332.53	125,988.24	152,344.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	494,465.10	494,465.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,261,953.07	1,261,953.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,372,499.21	**1,965,330.93**	**4,752,049.35**	**655,118.93**	**232,543.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
75050 Constantine Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,324,092.27	19,288.85	7,304,803.42	0.00	0.00
Support Serv - Pupil	243,321.63	0.00	243,321.63	0.00	0.00
Support Serv - Instructional	215,783.19	0.00	215,783.19	0.00	0.00
Support Serv - Board of Ed	204,985.48	0.00	204,985.48	0.00	0.00
Support Serv - Executive Adm	165,421.13	0.00	165,421.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	794,559.00	360.00	794,199.00	0.00	0.00
Support Serv - Business	231,145.06	30,328.47	7,882.84	192,933.75	192,933.75
Operations and Maintenance	1,419,664.56	302,520.72	5,134.00	1,112,009.84	0.00
Pupil Transportation	834,214.42	0.00	834,214.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	230,492.43	66,429.18	0.00	164,063.25	164,063.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	338,414.13	8,363.77	330,050.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	778,961.20	384,282.16	394,679.04	0.00	0.00
Community Services	16,499.41	0.00	16,499.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,808,814.72	1,808,814.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,606,368.63	**2,620,387.87**	**10,516,973.92**	**1,469,006.84**	**356,997.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
75060 Mendon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,131,826.74	1,668.44	3,130,158.30	0.00	0.00
Support Serv - Pupil	65,019.48	0.00	65,019.48	0.00	0.00
Support Serv - Instructional	83,423.55	0.00	83,423.55	0.00	0.00
Support Serv - Board of Ed	29,579.90	0.00	29,579.90	0.00	0.00
Support Serv - Executive Adm	221,570.86	0.00	221,570.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	332,854.95	0.00	332,854.95	0.00	0.00
Support Serv - Business	163,731.44	51,268.95	0.00	112,462.49	112,462.49
Operations and Maintenance	692,787.85	8,023.92	77,557.50	607,206.43	0.00
Pupil Transportation	307,252.57	3,000.00	304,252.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	128,667.71	0.00	0.00	128,667.71	128,667.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,692.32	0.00	190,692.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,166.75	0.00	8,135.67	31.08	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	252,250.01	141,784.63	110,465.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,100,924.15	1,100,924.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,708,748.28	**1,306,670.09**	**4,553,710.48**	**848,367.71**	**241,130.20**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
75070 White Pigeon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,461,599.29	58,839.38	4,402,759.91	0.00	0.00
Support Serv - Pupil	93,045.65	0.00	93,045.65	0.00	0.00
Support Serv - Instructional	212,626.90	26,785.00	185,841.90	0.00	0.00
Support Serv - Board of Ed	33,788.48	0.00	33,788.48	0.00	0.00
Support Serv - Executive Adm	165,459.99	0.00	165,459.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	405,953.37	0.00	405,953.37	0.00	0.00
Support Serv - Business	146,506.12	31,044.49	13,038.41	102,423.22	102,423.22
Operations and Maintenance	542,678.74	24,070.78	0.00	518,607.96	0.00
Pupil Transportation	372,782.29	0.00	372,782.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,020.50	0.00	7,020.50	0.00	0.00
Support Serv - Staff & Personnel	13,874.19	0.00	6,319.17	7,555.02	7,555.02
Support Serv - Technology	75,900.37	0.00	1,578.96	74,321.41	74,321.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	168,062.93	0.00	168,062.93	0.00	0.00
Community Services	3,384.91	0.00	3,384.91	0.00	0.00
Payments to Government Agencies	4,023.67	4,023.67	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,643.73	0.00	2,524.72	119.01	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	387,272.99	212,819.89	174,453.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,836.71	5,836.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	23.26	23.26	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,102,484.09	**363,443.18**	**6,036,014.29**	**703,026.62**	**184,299.65**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
75080 Three Rivers Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,718,509.23	56,232.27	13,662,276.96	0.00	0.00
Support Serv - Pupil	1,113,801.58	0.00	1,113,801.58	0.00	0.00
Support Serv - Instructional	822,656.82	0.00	822,656.82	0.00	0.00
Support Serv - Board of Ed	88,231.51	0.00	88,231.51	0.00	0.00
Support Serv - Executive Adm	426,618.70	0.00	426,618.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,120,977.81	0.00	1,120,977.81	0.00	0.00
Support Serv - Business	380,263.60	0.00	0.00	380,263.60	380,263.60
Operations and Maintenance	2,558,723.89	44,825.42	324,364.00	2,189,534.47	0.00
Pupil Transportation	1,263,668.59	0.00	1,263,668.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	953,042.07	359,858.69	15,377.32	577,806.06	577,806.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	57,908.44	30,664.58	27,243.86	0.00	0.00
Support Serv - Other	369,762.82	34,361.65	335,401.17	0.00	0.00
Community Services	40,275.92	0.00	40,275.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,038.39	0.00	9,034.55	1,003.84	0.00
Pupil Transportation	2,153.24	0.00	2,153.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,127,926.81	586,201.84	541,724.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,718,370.55	3,718,370.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,502,938.18	1,502,938.18	0.00	0.00	0.00
Trust Funds					
All Costs *	3,500.00	0.00	3,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	7,235.86	7,235.86	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,286,604.01	**6,340,689.04**	**19,797,307.00**	**3,148,607.97**	**958,069.66**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
75100 Nottawa Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	859,408.36	0.00	859,408.36	0.00	0.00
Support Serv - Pupil	1,176.37	0.00	1,176.37	0.00	0.00
Support Serv - Instructional	27,511.12	0.00	27,511.12	0.00	0.00
Support Serv - Board of Ed	12,631.98	0.00	12,631.98	0.00	0.00
Support Serv - Executive Adm	107,042.57	0.00	107,042.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	39,087.86	17,594.46	0.00	21,493.40	21,493.40
Operations and Maintenance	140,112.15	1,868.25	0.00	138,243.90	0.00
Pupil Transportation	76,048.91	15,952.00	60,096.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	13,500.00	0.00	13,500.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	12,539.49	0.00	12,539.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,289,058.81	**35,414.71**	**1,093,906.80**	**159,737.30**	**21,493.40**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
76000 Sanilac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,166.04	0.00	45,166.04	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	212,195.16	0.00	212,195.16	0.00	0.00
Support Serv - Board of Ed	21,578.16	0.00	21,578.16	0.00	0.00
Support Serv - Executive Adm	179,986.40	0.00	179,986.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	112,876.58	459.91	0.00	112,416.67	112,416.67
Operations and Maintenance	42,561.69	2,020.00	0.00	40,541.69	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,880.65	0.00	0.00	23,880.65	23,880.65
Support Serv - Technology	174,659.83	13,203.91	0.00	161,455.92	161,455.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	7,623.00	0.00	7,623.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	234,192.69	234,192.69	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,240,155.88	87,575.51	3,152,580.37	0.00	0.00
Support Serv - Pupil	1,070,850.20	0.00	1,070,850.20	0.00	0.00
Support Serv - Instructional	693,978.04	0.00	693,978.04	0.00	0.00
Support Serv - Board of Ed	8,202.00	0.00	8,202.00	0.00	0.00
Support Serv - Executive Adm	94,978.23	0.00	94,978.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	312,662.61	0.00	312,662.61	0.00	0.00
Support Serv - Business	132,816.46	88,205.86	0.00	44,610.60	44,610.60
Operations and Maintenance	400,119.95	19,956.49	1,703.33	378,460.13	0.00
Pupil Transportation	497,954.55	113,864.00	384,090.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,432.40	0.00	3,432.40	0.00	0.00
Support Serv - Staff & Personnel	70,719.30	0.00	48,554.62	22,164.68	22,164.68
Support Serv - Technology	105,683.16	31,480.00	0.00	74,203.16	74,203.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,900.00	0.00	3,900.00	0.00	0.00
Support Serv - Other	14,386.13	11,086.82	3,299.31	0.00	0.00
Community Services	261,783.04	0.00	261,783.04	0.00	0.00
Payments to Government Agencies	1,497,699.15	1,497,699.15	0.00	0.00	0.00
Facilities Acquisition	102,582.25	102,582.25	0.00	0.00	0.00
Debt Service Funds					
All Costs **	280,582.41	280,582.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,847,205.96	**2,482,909.00**	**6,506,563.46**	**857,733.50**	**438,731.68**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
76060 Brown City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,840,069.62	6,334.20	4,833,735.42	0.00	0.00
Support Serv - Pupil	292,531.64	0.00	292,531.64	0.00	0.00
Support Serv - Instructional	350,089.95	30,818.00	319,271.95	0.00	0.00
Support Serv - Board of Ed	28,214.61	0.00	28,214.61	0.00	0.00
Support Serv - Executive Adm	296,713.79	2,830.34	293,883.45	0.00	0.00
Support Serv - Grant Writer	5,415.86	0.00	5,415.86	0.00	0.00
Support Serv - School Adm	456,219.76	0.00	456,219.76	0.00	0.00
Support Serv - Business	166,349.04	10,469.63	641.55	155,237.86	155,237.86
Operations and Maintenance	807,039.12	317.45	4,144.54	802,577.13	0.00
Pupil Transportation	435,214.62	78,982.00	356,232.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	62,454.80	11,874.37	0.00	50,580.43	50,580.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,911.77	2,734.52	179,177.25	0.00	0.00
Community Services	4,973.78	0.00	4,973.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	511,341.49	299,906.39	211,435.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	867,014.35	867,014.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,305,554.20	**1,311,281.25**	**6,985,877.53**	**1,008,395.42**	**205,818.29**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
76070 Carsonville-Port Sanilac School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,134,327.32	4,747.04	3,129,580.28	0.00	0.00
Support Serv - Pupil	245,867.81	0.00	245,867.81	0.00	0.00
Support Serv - Instructional	241,742.78	0.00	241,742.78	0.00	0.00
Support Serv - Board of Ed	17,519.40	0.00	17,519.40	0.00	0.00
Support Serv - Executive Adm	159,203.49	0.00	159,203.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	281,448.67	0.00	281,448.67	0.00	0.00
Support Serv - Business	113,224.28	9,306.23	0.00	103,918.05	103,918.05
Operations and Maintenance	492,673.38	5,248.00	0.00	487,425.38	0.00
Pupil Transportation	262,113.76	0.00	262,113.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	47,850.72	23,270.56	0.00	24,580.16	24,580.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	199,851.93	0.00	199,851.93	0.00	0.00
Community Services	65,678.33	2,458.82	63,219.51	0.00	0.00
Payments to Government Agencies	984.28	984.28	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,265.45	0.00	13,265.45	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,381.47	146,141.53	130,239.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	579,479.95	579,479.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,131,613.02	**771,636.41**	**4,744,053.02**	**615,923.59**	**128,498.21**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
76080 Croswell-Lexington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,698,049.13	245,383.00	11,452,666.13	0.00	0.00
Support Serv - Pupil	675,700.37	136.74	675,563.63	0.00	0.00
Support Serv - Instructional	351,882.99	30,319.80	321,563.19	0.00	0.00
Support Serv - Board of Ed	41,107.53	0.00	41,107.53	0.00	0.00
Support Serv - Executive Adm	347,921.89	3,405.18	344,516.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,112,755.61	4,655.33	1,108,100.28	0.00	0.00
Support Serv - Business	317,904.36	32,217.80	0.00	285,686.56	285,686.56
Operations and Maintenance	1,570,423.65	4,613.09	0.00	1,565,810.56	0.00
Pupil Transportation	1,062,648.51	82,232.07	980,416.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,750.15	0.00	10,750.15	0.00	0.00
Support Serv - Staff & Personnel	3,630.12	0.00	0.00	3,630.12	3,630.12
Support Serv - Technology	331,150.55	110,814.58	0.00	220,335.97	220,335.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	416,097.29	27,275.73	388,821.56	0.00	0.00
Community Services	86,882.02	0.00	86,882.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,425.00	11,425.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	750.00	0.00	750.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,840.29	0.00	9,812.75	27.54	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,163,847.89	574,122.37	589,725.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,914,429.74	1,914,429.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,879,362.46	11,879,362.46	0.00	0.00	0.00
Trust Funds					
All Costs *	123,404.60	0.00	123,404.60	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,129,964.15	**14,920,392.89**	**16,134,080.51**	**2,075,490.75**	**509,652.65**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
76090 Deckerville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,147,432.76	18,114.87	3,129,317.89	0.00	0.00
Support Serv - Pupil	203,050.48	0.00	203,050.48	0.00	0.00
Support Serv - Instructional	10,779.77	0.00	10,779.77	0.00	0.00
Support Serv - Board of Ed	22,810.06	0.00	22,810.06	0.00	0.00
Support Serv - Executive Adm	184,951.76	0.00	184,951.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	404,211.10	0.00	404,211.10	0.00	0.00
Support Serv - Business	144,294.55	19,240.57	0.00	125,053.98	125,053.98
Operations and Maintenance	433,951.91	0.00	0.00	433,951.91	0.00
Pupil Transportation	263,101.19	201.84	262,899.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,688.13	0.00	2,688.13	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	93,151.70	0.00	0.00	93,151.70	93,151.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	207,022.66	9,636.77	197,385.89	0.00	0.00
Community Services	102,259.87	0.00	102,259.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	13,321.00	13,321.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	365,619.98	172,526.55	193,093.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	371,451.30	371,451.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,970,098.22	**604,492.90**	**4,713,447.73**	**652,157.59**	**218,205.68**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
76140 Marlette Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,077,644.34	26,708.00	6,050,936.34	0.00	0.00
Support Serv - Pupil	32,520.30	0.00	32,520.30	0.00	0.00
Support Serv - Instructional	1,776.15	0.00	1,776.15	0.00	0.00
Support Serv - Board of Ed	43,080.44	0.00	43,080.44	0.00	0.00
Support Serv - Executive Adm	228,189.40	6,676.00	221,513.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	359,203.78	0.00	359,203.78	0.00	0.00
Support Serv - Business	166,229.97	44,582.25	0.00	121,647.72	121,647.72
Operations and Maintenance	754,277.68	0.00	0.00	754,277.68	0.00
Pupil Transportation	494,391.21	0.00	494,391.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	168,860.02	0.00	0.00	168,860.02	168,860.02
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	264,829.30	0.00	264,829.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	39,899.49	39,899.49	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	449,859.85	248,509.61	201,350.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,778.78	18,778.78	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,097.00	0.00	2,097.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,101,637.71	**385,154.13**	**7,671,698.16**	**1,044,785.42**	**290,507.74**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
76180 Peck Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,698,781.14	5,654.25	2,693,126.89	0.00	0.00
Support Serv - Pupil	89,719.65	0.00	89,719.65	0.00	0.00
Support Serv - Instructional	38,496.82	0.00	38,496.82	0.00	0.00
Support Serv - Board of Ed	11,881.71	0.00	11,881.71	0.00	0.00
Support Serv - Executive Adm	426,638.03	0.00	426,638.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	317,634.69	114.00	317,520.69	0.00	0.00
Support Serv - Business	4,117.34	0.00	0.00	4,117.34	4,117.34
Operations and Maintenance	325,366.46	1,053.00	0.00	324,313.46	0.00
Pupil Transportation	164,875.49	0.00	164,875.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,068.70	0.00	146,068.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	227,896.78	105,410.71	122,486.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	214,087.50	214,087.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,750.00	0.00	1,750.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,667,314.31	**326,319.46**	**4,012,564.05**	**328,430.80**	**4,117.34**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
76210 Sandusky Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,966,052.18	6,707.14	5,959,345.04	0.00	0.00
Support Serv - Pupil	323,247.71	0.00	323,247.71	0.00	0.00
Support Serv - Instructional	175,172.63	0.00	175,172.63	0.00	0.00
Support Serv - Board of Ed	78,774.78	0.00	78,774.78	0.00	0.00
Support Serv - Executive Adm	212,537.81	0.00	212,537.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	479,091.66	0.00	479,091.66	0.00	0.00
Support Serv - Business	1,873,170.82	1,763,644.66	2,566.20	106,959.96	106,959.96
Operations and Maintenance	1,097,614.53	3,902.45	0.00	1,093,712.08	0.00
Pupil Transportation	556,597.70	1,800.00	554,797.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	457.63	0.00	457.63	0.00	0.00
Support Serv - Technology	133,069.34	49,932.74	0.00	83,136.60	83,136.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	140,528.39	2,993.18	137,535.21	0.00	0.00
Community Services	298.43	0.00	298.43	0.00	0.00
Payments to Government Agencies	7,316.00	7,316.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	566,588.77	306,600.54	259,988.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,285,800.39	1,285,800.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,896,318.77	**3,428,697.10**	**8,183,813.03**	**1,283,808.64**	**190,096.56**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
77010 Manistique Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,697,609.80	399.00	4,697,210.80	0.00	0.00
Support Serv - Pupil	256,543.76	0.00	256,543.76	0.00	0.00
Support Serv - Instructional	277,694.55	27,063.15	250,631.40	0.00	0.00
Support Serv - Board of Ed	45,507.18	0.00	45,507.18	0.00	0.00
Support Serv - Executive Adm	113,240.82	0.00	113,240.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	496,497.07	1,421.24	495,075.83	0.00	0.00
Support Serv - Business	227,570.97	14,460.96	200.00	212,910.01	212,910.01
Operations and Maintenance	1,096,782.91	0.00	0.00	1,096,782.91	0.00
Pupil Transportation	496,082.81	0.00	496,082.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,034.19	0.00	2,034.19	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	168,296.59	0.00	168,296.59	0.00	0.00
Community Services	127,157.33	0.00	127,157.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	300.00	0.00	300.00	0.00	0.00
Operations and Maintenance	1,082.00	0.00	1,082.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,381.42	200,270.26	213,111.16	0.00	0.00
Community Services	80,113.74	1,924.52	78,189.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	739,550.26	739,550.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	903,991.17	903,991.17	0.00	0.00	0.00
Trust Funds					
All Costs *	31,500.00	0.00	31,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,174,936.57	**1,889,080.56**	**6,976,163.09**	**1,309,692.92**	**212,910.01**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
78000 Shiawassee Regional ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,209,583.92	0.00	1,209,583.92	0.00	0.00
Support Serv - Pupil	262,630.58	0.00	262,630.58	0.00	0.00
Support Serv - Instructional	1,212,204.15	7,938.40	1,204,265.75	0.00	0.00
Support Serv - Board of Ed	7,367.78	0.00	7,367.78	0.00	0.00
Support Serv - Executive Adm	299,560.62	0.00	299,560.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	291,016.34	0.00	0.00	291,016.34	291,016.34
Operations and Maintenance	294,596.90	42,194.95	0.00	252,401.95	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	72,063.64	0.00	72,063.64	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	82,839.34	0.00	0.00	82,839.34	82,839.34
Support Serv - Technology	893,166.54	0.00	0.00	893,166.54	893,166.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	6,602.43	6,602.43	0.00	0.00	0.00
Facilities Acquisition	6,713.96	6,713.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,112,889.33	16,352.28	4,096,537.05	0.00	0.00
Support Serv - Pupil	6,310,814.01	44,188.25	6,266,625.76	0.00	0.00
Support Serv - Instructional	1,362,664.67	0.00	1,362,664.67	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	350,669.66	0.00	350,669.66	0.00	0.00
Support Serv - Business	103,663.38	0.00	0.00	103,663.38	103,663.38
Operations and Maintenance	230,369.19	9,453.62	0.00	220,915.57	0.00
Pupil Transportation	1,862,545.46	181,922.00	1,680,623.46	0.00	0.00
Support Serv - Planning & Research	252,818.50	0.00	252,818.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	45,574.92	45,574.92	0.00	0.00	0.00
Community Services	833.35	0.00	833.35	0.00	0.00
Payments to Government Agencies	2,162,527.10	2,162,527.10	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	262,915.19	262,915.19	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,696,630.96	**2,786,383.10**	**17,066,244.74**	**1,844,003.12**	**1,370,685.60**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
78020 Byron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,416,915.93	0.00	6,416,915.93	0.00	0.00
Support Serv - Pupil	368,979.93	0.00	368,979.93	0.00	0.00
Support Serv - Instructional	336,849.60	0.00	336,849.60	0.00	0.00
Support Serv - Board of Ed	17,551.93	0.00	17,551.93	0.00	0.00
Support Serv - Executive Adm	312,256.03	0.00	312,256.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	601,385.25	0.00	601,385.25	0.00	0.00
Support Serv - Business	131,140.56	15,569.82	0.00	115,570.74	115,570.74
Operations and Maintenance	877,130.45	0.00	0.00	877,130.45	0.00
Pupil Transportation	532,567.21	77,870.00	454,697.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,041.43	0.00	7,041.43	0.00	0.00
Support Serv - Technology	61,019.27	0.00	0.00	61,019.27	61,019.27
Support Serv - Pupil Accounting	19,543.26	0.00	19,543.26	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	317,257.45	8,546.22	308,711.23	0.00	0.00
Community Services	52,390.84	0.00	52,390.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	543,449.86	266,681.23	276,768.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,725.65	6,725.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,602,204.65	**375,392.92**	**9,173,091.27**	**1,053,720.46**	**176,590.01**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
78030 Durand Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,910,088.65	0.00	8,910,088.65	0.00	0.00
Support Serv - Pupil	320,545.37	0.00	320,545.37	0.00	0.00
Support Serv - Instructional	832,724.66	0.00	832,724.66	0.00	0.00
Support Serv - Board of Ed	53,020.12	0.00	53,020.12	0.00	0.00
Support Serv - Executive Adm	238,893.20	0.00	238,893.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,062,189.19	0.00	1,062,189.19	0.00	0.00
Support Serv - Business	317,883.94	62,860.54	6,879.15	248,144.25	248,144.25
Operations and Maintenance	1,114,533.86	0.00	0.00	1,114,533.86	0.00
Pupil Transportation	542,457.45	0.00	542,457.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	26,852.73	0.00	26,852.73	0.00	0.00
Support Serv - Technology	252,092.61	0.00	0.00	252,092.61	252,092.61
Support Serv - Pupil Accounting	9,139.34	0.00	9,139.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	301,226.04	0.00	301,226.04	0.00	0.00
Community Services	66,922.45	0.00	66,922.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	565,097.57	287,559.30	277,538.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,676,405.98	1,676,405.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	238,765.86	238,765.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,528,839.02	**2,265,591.68**	**12,648,476.62**	**1,614,770.72**	**500,236.86**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
78040 Laingsburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,897,576.78	98,484.77	5,799,092.01	0.00	0.00
Support Serv - Pupil	254,682.66	249.99	254,432.67	0.00	0.00
Support Serv - Instructional	207,339.81	0.00	207,339.81	0.00	0.00
Support Serv - Board of Ed	70,216.48	0.00	70,216.48	0.00	0.00
Support Serv - Executive Adm	179,354.07	420.26	178,933.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	619,932.05	0.00	619,932.05	0.00	0.00
Support Serv - Business	370,652.01	11,034.95	19,852.13	339,764.93	339,764.93
Operations and Maintenance	1,016,200.65	15,668.16	0.00	1,000,532.49	0.00
Pupil Transportation	491,177.27	0.00	491,177.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	16,259.14	0.00	6,653.85	9,605.29	9,605.29
Support Serv - Technology	3,477.00	0.00	0.00	3,477.00	3,477.00
Support Serv - Pupil Accounting	16,171.44	0.00	16,171.44	0.00	0.00
Support Serv - Central - Other	417.00	0.00	417.00	0.00	0.00
Support Serv - Other	232,499.72	2,337.89	230,161.83	0.00	0.00
Community Services	80,861.05	0.00	80,861.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	369,002.51	177,081.98	191,920.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,665,855.67	1,665,855.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	58,805.05	58,805.05	0.00	0.00	0.00
Trust Funds					
All Costs *	500.00	0.00	500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,550,980.36	**2,029,938.72**	**8,167,661.93**	**1,353,379.71**	**352,847.22**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
78060 Morrice Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,191,667.45	0.00	3,191,667.45	0.00	0.00
Support Serv - Pupil	42,400.89	0.00	42,400.89	0.00	0.00
Support Serv - Instructional	126,501.58	0.00	126,501.58	0.00	0.00
Support Serv - Board of Ed	28,010.11	0.00	28,010.11	0.00	0.00
Support Serv - Executive Adm	192,990.18	370.94	192,619.24	0.00	0.00
Support Serv - Grant Writer	15,397.00	0.00	15,397.00	0.00	0.00
Support Serv - School Adm	290,224.85	0.00	290,224.85	0.00	0.00
Support Serv - Business	75,341.73	6,076.69	9,256.00	60,009.04	60,009.04
Operations and Maintenance	456,915.88	0.00	0.00	456,915.88	0.00
Pupil Transportation	171,568.28	21,519.03	150,049.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	3,598.00	0.00	3,598.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,051.18	1,771.99	126,279.19	0.00	0.00
Community Services	304.89	0.00	304.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	230,806.67	11,793.94	219,012.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	880,192.70	880,192.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,143.65	23,143.65	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,857,115.04	**944,868.94**	**4,395,321.18**	**516,924.92**	**60,009.04**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
78070 New Lothrop Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,969,247.62	0.00	3,969,247.62	0.00	0.00
Support Serv - Pupil	237,968.09	0.00	237,968.09	0.00	0.00
Support Serv - Instructional	54,853.71	0.00	54,853.71	0.00	0.00
Support Serv - Board of Ed	2,145.00	0.00	2,145.00	0.00	0.00
Support Serv - Executive Adm	287,014.90	333.18	286,681.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	391,204.91	0.00	391,204.91	0.00	0.00
Support Serv - Business	106,189.53	0.00	0.00	106,189.53	106,189.53
Operations and Maintenance	638,183.10	10,838.24	0.00	627,344.86	0.00
Pupil Transportation	256,309.98	804.27	255,505.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	181,765.71	5,620.15	17,914.30	158,231.26	158,231.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	663,685.29	228,603.77	435,081.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,200,476.77	1,200,476.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,222.10	17,222.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,006,266.71	**1,463,898.48**	**5,650,602.58**	**891,765.65**	**264,420.79**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
78080 Perry Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,552,561.54	23,224.15	9,529,337.39	0.00	0.00
Support Serv - Pupil	247,279.10	0.00	247,279.10	0.00	0.00
Support Serv - Instructional	728,843.08	0.00	728,843.08	0.00	0.00
Support Serv - Board of Ed	85,679.60	0.00	85,679.60	0.00	0.00
Support Serv - Executive Adm	256,089.40	0.00	256,089.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	747,000.44	0.00	747,000.44	0.00	0.00
Support Serv - Business	358,504.02	65,646.45	0.00	292,857.57	292,857.57
Operations and Maintenance	1,360,345.51	12,708.22	0.00	1,347,637.29	0.00
Pupil Transportation	421,493.19	0.00	421,493.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,998.50	0.00	3,998.50	0.00	0.00
Support Serv - Staff & Personnel	20,733.67	0.00	20,733.67	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	26,770.75	0.00	26,770.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,755.34	0.00	353,755.34	0.00	0.00
Community Services	145,448.07	0.00	145,448.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	540,597.91	231,500.92	309,096.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,070,882.04	2,070,882.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	188,913.90	188,913.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,108,896.06	**2,592,875.68**	**12,875,525.52**	**1,640,494.86**	**292,857.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
78100 Corunna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,379,011.76	100,042.46	12,278,969.30	0.00	0.00
Support Serv - Pupil	495,650.66	0.00	495,650.66	0.00	0.00
Support Serv - Instructional	737,771.76	5,309.68	732,462.08	0.00	0.00
Support Serv - Board of Ed	146,305.26	91,156.50	55,148.76	0.00	0.00
Support Serv - Executive Adm	255,620.64	0.00	255,620.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,380,994.41	3,886.38	1,377,108.03	0.00	0.00
Support Serv - Business	343,590.05	16,200.94	18,130.65	309,258.46	309,258.46
Operations and Maintenance	1,933,457.29	13,824.37	0.00	1,919,632.92	0.00
Pupil Transportation	951,000.18	169,531.00	781,469.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	372,972.25	51,179.72	20,461.11	301,331.42	301,331.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	555,581.99	24,088.31	531,493.68	0.00	0.00
Community Services	296,898.45	8,137.50	288,760.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,503.75	4,503.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	989,681.59	525,239.04	464,442.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,170,221.83	4,170,221.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	105,672.51	105,672.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,118,934.38	**5,288,993.99**	**17,299,717.59**	**2,530,222.80**	**610,589.88**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
78110 Owosso Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,517,906.93	0.00	21,517,906.93	0.00	0.00
Support Serv - Pupil	905,596.87	0.00	905,596.87	0.00	0.00
Support Serv - Instructional	872,318.49	0.00	872,318.49	0.00	0.00
Support Serv - Board of Ed	76,396.70	0.00	76,396.70	0.00	0.00
Support Serv - Executive Adm	242,455.77	0.00	242,455.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,048,940.23	0.00	2,048,940.23	0.00	0.00
Support Serv - Business	313,347.11	0.00	0.00	313,347.11	313,347.11
Operations and Maintenance	2,665,374.56	4,500.00	1,300.00	2,659,574.56	0.00
Pupil Transportation	690,920.10	0.00	690,920.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	44,546.87	0.00	44,546.87	0.00	0.00
Support Serv - Staff & Personnel	121,718.35	0.00	10,111.80	111,606.55	111,606.55
Support Serv - Technology	289,904.92	0.00	41,257.69	248,647.23	248,647.23
Support Serv - Pupil Accounting	48,839.51	0.00	48,839.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	390,410.26	0.00	390,410.26	0.00	0.00
Community Services	324,013.16	0.00	324,013.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,294,595.31	694,173.04	600,422.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,998,613.58	1,998,613.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,845,898.72	**2,697,286.62**	**27,815,436.65**	**3,333,175.45**	**673,600.89**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
79000 Tuscola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,081.28	0.00	11,081.28	0.00	0.00
Support Serv - Pupil	45,284.62	0.00	45,284.62	0.00	0.00
Support Serv - Instructional	918,020.81	2,480.14	915,540.67	0.00	0.00
Support Serv - Board of Ed	12,912.16	0.00	12,912.16	0.00	0.00
Support Serv - Executive Adm	434,169.18	48,112.36	386,056.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	81,758.55	49.14	562.50	81,146.91	81,146.91
Operations and Maintenance	44,076.75	0.00	1,746.72	42,330.03	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	27,468.00	27,468.00	0.00	0.00	0.00
Support Serv - Communication	1,407.98	0.00	1,407.98	0.00	0.00
Support Serv - Staff & Personnel	4,130.65	0.00	0.00	4,130.65	4,130.65
Support Serv - Technology	101,776.26	1,345.32	0.00	100,430.94	100,430.94
Support Serv - Pupil Accounting	64,297.48	0.00	64,297.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	55,314.16	0.00	55,314.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,688,278.41	128,538.77	8,559,739.64	0.00	0.00
Support Serv - Pupil	5,222,984.61	10,802.64	5,212,181.97	0.00	0.00
Support Serv - Instructional	1,851,830.96	75,554.69	1,776,276.27	0.00	0.00
Support Serv - Board of Ed	20,620.00	0.00	20,620.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	1,907.70	0.00	1,907.70	0.00	0.00
Support Serv - School Adm	1,101,265.02	21,488.37	1,079,776.65	0.00	0.00
Support Serv - Business	443,893.51	576.42	49,315.55	394,001.54	394,001.54
Operations and Maintenance	1,061,341.98	2,372.84	6,107.20	1,052,861.94	0.00
Pupil Transportation	1,487,099.38	9,047.27	1,478,052.11	0.00	0.00
Support Serv - Planning & Research	48,847.81	0.00	48,847.81	0.00	0.00
Support Serv - Communication	43,539.61	0.00	43,539.61	0.00	0.00
Support Serv - Staff & Personnel	72,363.88	0.00	19,002.21	53,361.67	53,361.67
Support Serv - Technology	370,690.51	933.00	841.28	368,916.23	368,916.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	103,426.60	48,917.51	54,509.09	0.00	0.00
Community Services	506,062.16	0.00	506,062.16	0.00	0.00
Payments to Government Agencies	1,476,164.22	1,413,956.15	62,208.07	0.00	0.00
Facilities Acquisition	4,400.00	4,400.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	38,448.13	38,448.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,344,862.37	**1,834,490.75**	**20,413,191.71**	**2,097,179.91**	**1,001,987.94**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
79010 Akron-Fairgrove Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,570,760.53	9,654.03	1,561,106.50	0.00	0.00
Support Serv - Pupil	32,026.53	0.00	32,026.53	0.00	0.00
Support Serv - Instructional	19,194.00	0.00	19,194.00	0.00	0.00
Support Serv - Board of Ed	28,373.89	0.00	28,373.89	0.00	0.00
Support Serv - Executive Adm	156,784.29	0.00	156,784.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	221,354.19	0.00	221,354.19	0.00	0.00
Support Serv - Business	64,157.45	2,696.64	1,000.00	60,460.81	60,460.81
Operations and Maintenance	328,023.00	0.00	0.00	328,023.00	0.00
Pupil Transportation	114,121.17	0.00	114,121.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	12,921.30	0.00	11,368.00	1,553.30	1,553.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,606.31	3,391.11	89,215.20	0.00	0.00
Community Services	1,271.89	0.00	1,271.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	158,049.96	64,504.22	93,545.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	394,535.70	394,535.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	500.00	0.00	500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,194,680.21	**474,781.70**	**2,329,861.40**	**390,037.11**	**62,014.11**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
79020 Caro Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,537,482.64	0.00	10,537,482.64	0.00	0.00
Support Serv - Pupil	674,242.34	0.00	674,242.34	0.00	0.00
Support Serv - Instructional	274,661.60	0.00	274,661.60	0.00	0.00
Support Serv - Board of Ed	39,538.98	0.00	39,538.98	0.00	0.00
Support Serv - Executive Adm	296,221.21	0.00	296,221.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	999,995.17	0.00	999,995.17	0.00	0.00
Support Serv - Business	240,723.90	50,800.29	82,319.16	107,604.45	107,604.45
Operations and Maintenance	1,380,741.48	0.00	3,325.82	1,377,415.66	0.00
Pupil Transportation	904,697.04	81,739.62	822,957.42	0.00	0.00
Support Serv - Planning & Research	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Communication	8,785.00	0.00	8,785.00	0.00	0.00
Support Serv - Staff & Personnel	1,512.00	0.00	0.00	1,512.00	1,512.00
Support Serv - Technology	141,220.73	1,628.24	0.00	139,592.49	139,592.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	374,207.09	27,061.00	347,146.09	0.00	0.00
Community Services	73,687.92	0.00	73,687.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	66,688.48	0.00	64,188.76	2,499.72	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	701,979.48	414,471.85	287,507.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	970,932.77	970,932.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	227,423.52	227,423.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,916,241.35	**1,774,057.29**	**14,513,559.74**	**1,628,624.32**	**248,708.94**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
79030 Cass City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,084,068.88	0.00	6,084,068.88	0.00	0.00
Support Serv - Pupil	346,683.17	0.00	346,683.17	0.00	0.00
Support Serv - Instructional	352,892.32	28,517.36	324,374.96	0.00	0.00
Support Serv - Board of Ed	25,496.64	0.00	25,496.64	0.00	0.00
Support Serv - Executive Adm	256,999.32	547.07	256,452.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	622,506.38	1,641.21	620,865.17	0.00	0.00
Support Serv - Business	187,557.57	34,602.45	12,612.88	140,342.24	140,342.24
Operations and Maintenance	676,927.40	1,080.28	0.00	675,847.12	0.00
Pupil Transportation	421,083.79	0.00	421,083.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	224.00	0.00	0.00	224.00	224.00
Support Serv - Technology	217,737.03	7,165.22	1,571.80	209,000.01	209,000.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	200,192.74	22,078.60	178,114.14	0.00	0.00
Community Services	109,115.56	0.00	109,115.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	50,196.80	50,196.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	517,202.29	290,725.49	226,476.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	788,515.00	788,515.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	328,142.35	328,142.35	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,185,541.24	**1,553,211.83**	**8,606,916.04**	**1,025,413.37**	**349,566.25**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
79080 Kingston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,828,532.01	869.00	2,827,663.01	0.00	0.00
Support Serv - Pupil	121,651.63	0.00	121,651.63	0.00	0.00
Support Serv - Instructional	106,066.21	0.00	106,066.21	0.00	0.00
Support Serv - Board of Ed	14,655.66	133.75	14,521.91	0.00	0.00
Support Serv - Executive Adm	199,458.38	0.00	199,458.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	377,205.05	594.18	376,610.87	0.00	0.00
Support Serv - Business	92,855.27	10,336.54	0.00	82,518.73	82,518.73
Operations and Maintenance	582,929.03	4,451.77	1,205.34	577,271.92	0.00
Pupil Transportation	236,381.46	474.04	235,907.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,034.88	0.00	1,034.88	0.00	0.00
Support Serv - Technology	81,505.74	3,407.50	0.00	78,098.24	78,098.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	116,741.45	0.00	116,741.45	0.00	0.00
Community Services	97,749.25	0.00	97,749.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,026.00	0.00	4,875.22	150.78	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	277,060.94	147,456.86	129,604.08	0.00	0.00
Community Services	30,063.45	0.00	30,063.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	524,492.01	524,492.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,693,408.42	**692,215.65**	**4,263,153.10**	**738,039.67**	**160,616.97**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
79090 Mayville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,296,771.00	254.31	4,296,516.69	0.00	0.00
Support Serv - Pupil	240,495.27	0.00	240,495.27	0.00	0.00
Support Serv - Instructional	213,291.63	0.00	213,291.63	0.00	0.00
Support Serv - Board of Ed	47,473.90	0.00	47,473.90	0.00	0.00
Support Serv - Executive Adm	171,087.29	0.00	171,087.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	398,370.67	0.00	398,370.67	0.00	0.00
Support Serv - Business	144,144.88	24,295.84	0.00	119,849.04	119,849.04
Operations and Maintenance	778,111.57	0.00	0.00	778,111.57	0.00
Pupil Transportation	360,172.09	76,400.00	283,772.09	0.00	0.00
Support Serv - Planning & Research	1,400.00	0.00	1,400.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	224.00	0.00	0.00	224.00	224.00
Support Serv - Technology	68,211.32	0.00	0.00	68,211.32	68,211.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	174,893.70	1,662.88	173,230.82	0.00	0.00
Community Services	4,027.97	0.00	4,027.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	341,798.46	153,475.13	188,323.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	859,810.63	859,810.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	164,969.99	164,969.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,265,254.37	**1,280,868.78**	**6,017,989.66**	**966,395.93**	**188,284.36**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
79100 Millington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,634,506.07	536.25	7,633,969.82	0.00	0.00
Support Serv - Pupil	396,158.10	0.00	396,158.10	0.00	0.00
Support Serv - Instructional	113,943.14	0.00	113,943.14	0.00	0.00
Support Serv - Board of Ed	132,464.20	0.00	132,464.20	0.00	0.00
Support Serv - Executive Adm	226,412.28	0.00	226,412.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	570,714.97	0.00	570,714.97	0.00	0.00
Support Serv - Business	251,005.50	29,366.82	0.00	221,638.68	221,638.68
Operations and Maintenance	1,392,827.24	7,810.90	0.00	1,385,016.34	0.00
Pupil Transportation	633,125.98	183.15	632,942.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,177.91	0.00	3,450.11	7,727.80	7,727.80
Support Serv - Technology	179,101.21	39,946.95	0.00	139,154.26	139,154.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	266,482.05	1,294.73	265,187.32	0.00	0.00
Community Services	3,382.16	0.00	3,382.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	27,175.00	27,175.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	687,665.07	322,503.96	365,161.11	0.00	0.00
Community Services	76,284.38	0.00	76,284.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	695,604.13	695,604.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,780,134.19	1,780,134.19	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,078,163.58	**2,904,556.08**	**10,420,070.42**	**1,753,537.08**	**368,520.74**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
79110 Reese Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,110,515.24	11,998.00	5,098,517.24	0.00	0.00
Support Serv - Pupil	175,885.30	0.00	175,885.30	0.00	0.00
Support Serv - Instructional	121,192.09	12,270.00	108,922.09	0.00	0.00
Support Serv - Board of Ed	39,347.58	0.00	39,347.58	0.00	0.00
Support Serv - Executive Adm	149,194.58	0.00	149,194.58	0.00	0.00
Support Serv - Grant Writer	750.00	0.00	750.00	0.00	0.00
Support Serv - School Adm	599,837.69	0.00	599,837.69	0.00	0.00
Support Serv - Business	167,276.16	8,405.19	26,744.06	132,126.91	132,126.91
Operations and Maintenance	849,537.64	2,088.10	10,207.18	837,242.36	0.00
Pupil Transportation	353,237.53	0.00	353,237.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,238.54	0.00	83.00	5,155.54	5,155.54
Support Serv - Technology	148,694.54	11,259.49	976.67	136,458.38	136,458.38
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,013.32	0.00	223,013.32	0.00	0.00
Community Services	33,559.87	0.00	33,559.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	385,043.84	24,964.00	360,079.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	586,725.04	586,725.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	182,385.59	182,385.59	0.00	0.00	0.00
Trust Funds					
All Costs *	4,875.00	0.00	4,875.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,136,309.55	**840,095.41**	**7,185,230.95**	**1,110,983.19**	**273,740.83**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
79145 Unionville-Sebewaing Area S.D.
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,185,610.96	3,004.22	4,182,606.74	0.00	0.00
Support Serv - Pupil	148,120.80	0.00	148,120.80	0.00	0.00
Support Serv - Instructional	72,567.60	0.00	72,567.60	0.00	0.00
Support Serv - Board of Ed	44,859.06	0.00	44,859.06	0.00	0.00
Support Serv - Executive Adm	183,571.21	2,442.79	181,128.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	402,150.60	0.00	402,150.60	0.00	0.00
Support Serv - Business	168,855.31	0.00	13,472.55	155,382.76	155,382.76
Operations and Maintenance	812,106.06	3,995.00	4,639.68	803,471.38	0.00
Pupil Transportation	327,212.24	0.00	327,212.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,230.77	0.00	3,230.77	0.00	0.00
Support Serv - Technology	193,387.74	33,111.16	0.00	160,276.58	160,276.58
Support Serv - Pupil Accounting	4,490.85	0.00	4,490.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	286,130.30	0.00	286,130.30	0.00	0.00
Community Services	4,220.00	0.00	4,220.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,477.71	12,477.71	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	395,310.05	182,809.12	212,500.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,306,939.28	1,306,939.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,551,240.54	**1,544,779.28**	**5,887,330.54**	**1,119,130.72**	**315,659.34**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
79150 Vassar Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,264,272.59	11,398.89	10,252,873.70	0.00	0.00
Support Serv - Pupil	203,508.12	0.00	203,508.12	0.00	0.00
Support Serv - Instructional	188,150.18	0.00	188,150.18	0.00	0.00
Support Serv - Board of Ed	99,506.67	0.00	99,506.67	0.00	0.00
Support Serv - Executive Adm	310,811.65	460.09	310,351.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	852,872.61	0.00	852,872.61	0.00	0.00
Support Serv - Business	75,946.58	0.00	0.00	75,946.58	75,946.58
Operations and Maintenance	1,148,607.62	4,135.37	0.00	1,144,472.25	0.00
Pupil Transportation	504,948.23	0.00	504,948.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	185,065.70	6,206.74	0.00	178,858.96	178,858.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	287,462.39	616.24	286,846.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,972.35	17,972.35	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	617,918.92	273,141.03	344,777.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	527,975.00	527,975.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,285,018.61	**841,905.71**	**13,043,835.11**	**1,399,277.79**	**254,805.54**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80000 Van Buren ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	965,122.68	0.00	965,122.68	0.00	0.00
Support Serv - Pupil	1,003,250.37	1,198.85	1,002,051.52	0.00	0.00
Support Serv - Instructional	991,537.36	0.00	991,537.36	0.00	0.00
Support Serv - Board of Ed	69,275.13	0.00	69,275.13	0.00	0.00
Support Serv - Executive Adm	364,237.02	1,126.81	363,110.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	777,754.89	2,948.70	5,487.64	769,318.55	769,318.55
Operations and Maintenance	424,838.15	4,000.00	18,040.76	402,797.39	0.00
Pupil Transportation	76,628.99	0.00	76,628.99	0.00	0.00
Support Serv - Planning & Research	5,577.13	0.00	5,577.13	0.00	0.00
Support Serv - Communication	48,965.50	0.00	48,965.50	0.00	0.00
Support Serv - Staff & Personnel	183,494.58	0.00	6,780.37	176,714.21	176,714.21
Support Serv - Technology	481,387.69	0.00	0.00	481,387.69	481,387.69
Support Serv - Pupil Accounting	7,500.00	0.00	7,500.00	0.00	0.00
Support Serv - Central - Other	103,835.27	0.00	103,835.27	0.00	0.00
Support Serv - Other	82,027.60	6,624.00	75,403.60	0.00	0.00
Community Services	44,217.69	0.00	44,217.69	0.00	0.00
Payments to Government Agencies	217,474.00	217,474.00	0.00	0.00	0.00
Facilities Acquisition	27,066.94	27,066.94	0.00	0.00	0.00
Special Revenue Funds					
Instructional	13,084,722.57	365,088.59	12,719,633.98	0.00	0.00
Support Serv - Pupil	9,090,935.38	2,000.00	9,088,935.38	0.00	0.00
Support Serv - Instructional	2,828,483.48	220,456.90	2,608,026.58	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	588,791.39	2,100.17	586,691.22	0.00	0.00
Support Serv - Business	120,225.53	69,138.54	0.00	51,086.99	51,086.99
Operations and Maintenance	1,494,795.75	71,268.30	7,614.01	1,415,913.44	0.00
Pupil Transportation	3,022,005.84	306,158.41	2,715,847.43	0.00	0.00
Support Serv - Planning & Research	145,030.69	0.00	145,030.69	0.00	0.00
Support Serv - Communication	1,442.53	0.00	1,442.53	0.00	0.00
Support Serv - Staff & Personnel	7,143.80	0.00	487.00	6,656.80	6,656.80
Support Serv - Technology	613,579.38	36,433.29	0.00	577,146.09	577,146.09
Support Serv - Pupil Accounting	15,227.68	0.00	15,227.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	104,390.08	70,431.13	33,958.95	0.00	0.00
Community Services	138,142.11	0.00	138,142.11	0.00	0.00
Payments to Government Agencies	2,530,752.89	2,530,752.89	0.00	0.00	0.00
Facilities Acquisition	79,254.49	79,254.49	0.00	0.00	0.00
Debt Service Funds					
All Costs **	135,674.14	135,674.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,279.47	0.00	1,279.47	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,876,068.19	**4,149,196.15**	**31,845,850.88**	**3,881,021.16**	**2,062,310.33**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80010 South Haven Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,286,183.03	20,796.54	12,265,386.49	0.00	0.00
Support Serv - Pupil	289,754.25	0.00	289,754.25	0.00	0.00
Support Serv - Instructional	423,448.09	0.00	423,448.09	0.00	0.00
Support Serv - Board of Ed	71,991.34	0.00	71,991.34	0.00	0.00
Support Serv - Executive Adm	192,781.80	0.00	192,781.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,145,996.72	0.00	1,145,996.72	0.00	0.00
Support Serv - Business	601,230.91	232,531.15	0.00	368,699.76	368,699.76
Operations and Maintenance	1,874,192.82	27,076.98	2,527.65	1,844,588.19	0.00
Pupil Transportation	903,719.74	144,903.53	758,816.21	0.00	0.00
Support Serv - Planning & Research	3,123.81	0.00	3,123.81	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	61,533.66	0.00	12,410.94	49,122.72	49,122.72
Support Serv - Technology	630,538.09	195,873.98	36,162.17	398,501.94	398,501.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	406,923.55	0.00	406,923.55	0.00	0.00
Community Services	9,851.43	0.00	9,851.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	42,540.00	29,850.00	12,690.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,136.77	0.00	1,028.77	108.00	0.00
Pupil Transportation	17,539.11	0.00	17,539.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,232,625.59	674,396.93	558,228.66	0.00	0.00
Community Services	150,343.81	0.00	150,343.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,927,753.17	2,927,753.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	11,319.32	0.00	11,319.32	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,284,527.01	**4,253,182.28**	**16,370,324.12**	**2,661,020.61**	**816,324.42**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80020 Bangor Public Schools (Van Buren)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,721,421.87	179.99	7,721,241.88	0.00	0.00
Support Serv - Pupil	450,209.62	0.00	450,209.62	0.00	0.00
Support Serv - Instructional	265,882.45	0.00	265,882.45	0.00	0.00
Support Serv - Board of Ed	6,675.00	0.00	6,675.00	0.00	0.00
Support Serv - Executive Adm	250,421.65	0.00	250,421.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	662,481.64	0.00	662,481.64	0.00	0.00
Support Serv - Business	344,066.79	0.00	0.00	344,066.79	344,066.79
Operations and Maintenance	1,186,614.87	68,005.89	1,502.82	1,117,106.16	0.00
Pupil Transportation	535,480.14	0.00	535,480.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	220,923.32	26,911.50	0.00	194,011.82	194,011.82
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,102.64	0.00	6,102.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	322.38	0.00	322.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	699,251.60	330,384.50	368,867.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	530,640.00	530,640.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,880,493.97	**956,121.88**	**10,269,187.32**	**1,655,184.77**	**538,078.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80040 Covert Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,787,982.09	0.00	4,787,982.09	0.00	0.00
Support Serv - Pupil	278,293.38	0.00	278,293.38	0.00	0.00
Support Serv - Instructional	141,571.63	0.00	141,571.63	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	1,439,515.49	0.00	1,439,515.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	324,175.53	0.00	324,175.53	0.00	0.00
Support Serv - Business	175,263.03	78,352.28	0.00	96,910.75	96,910.75
Operations and Maintenance	922,569.39	201.45	0.00	922,367.94	0.00
Pupil Transportation	425,996.61	0.00	425,996.61	0.00	0.00
Support Serv - Planning & Research	11,416.00	0.00	11,416.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	195,023.58	0.00	0.00	195,023.58	195,023.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	97,245.15	0.00	97,245.15	0.00	0.00
Community Services	211,502.86	0.00	211,502.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,025.30	31,025.30	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	466,240.57	236,124.80	230,115.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,507,820.61	**345,703.83**	**7,947,814.51**	**1,214,302.27**	**291,934.33**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80050 Decatur Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,401,014.85	41,979.00	5,359,035.85	0.00	0.00
Support Serv - Pupil	332,672.21	0.00	332,672.21	0.00	0.00
Support Serv - Instructional	74,104.19	0.00	74,104.19	0.00	0.00
Support Serv - Board of Ed	39,809.72	0.00	39,809.72	0.00	0.00
Support Serv - Executive Adm	359,600.69	0.00	359,600.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	519,297.97	0.00	519,297.97	0.00	0.00
Support Serv - Business	151,675.59	8,570.97	7,573.71	135,530.91	135,530.91
Operations and Maintenance	866,285.77	4,504.49	0.00	861,781.28	0.00
Pupil Transportation	317,717.08	9,936.76	307,780.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	24,943.06	0.00	24,943.06	0.00	0.00
Support Serv - Technology	165,127.87	0.00	0.00	165,127.87	165,127.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	209,161.67	0.00	209,161.67	0.00	0.00
Community Services	16,717.19	0.00	16,717.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	594,531.79	268,566.41	325,965.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,994,918.47	1,994,918.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,776,925.82	7,776,925.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,844,503.94	**10,105,401.92**	**7,576,661.96**	**1,162,440.06**	**300,658.78**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80090 Bloomingdale Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,600,571.66	1,261.86	7,599,309.80	0.00	0.00
Support Serv - Pupil	304,017.63	0.00	304,017.63	0.00	0.00
Support Serv - Instructional	167,359.94	0.00	167,359.94	0.00	0.00
Support Serv - Board of Ed	66,121.36	0.00	66,121.36	0.00	0.00
Support Serv - Executive Adm	152,988.47	0.00	152,988.47	0.00	0.00
Support Serv - Grant Writer	3,546.19	0.00	3,546.19	0.00	0.00
Support Serv - School Adm	666,553.62	0.00	666,553.62	0.00	0.00
Support Serv - Business	160,413.54	0.00	0.00	160,413.54	160,413.54
Operations and Maintenance	1,106,355.06	0.00	0.00	1,106,355.06	0.00
Pupil Transportation	752,797.73	0.00	752,797.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	152,355.91	0.00	0.00	152,355.91	152,355.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,117.48	0.00	263,117.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	66,026.28	0.00	66,026.28	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	632,451.86	319,782.62	312,669.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,828,417.85	1,828,417.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,923,094.58	**2,149,462.33**	**10,354,507.74**	**1,419,124.51**	**312,769.45**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80110 Gobles Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,897,557.34	0.00	4,897,557.34	0.00	0.00
Support Serv - Pupil	164,548.92	0.00	164,548.92	0.00	0.00
Support Serv - Instructional	36,637.63	0.00	36,637.63	0.00	0.00
Support Serv - Board of Ed	54,469.58	0.00	54,469.58	0.00	0.00
Support Serv - Executive Adm	279,275.65	0.00	279,275.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	510,268.64	0.00	510,268.64	0.00	0.00
Support Serv - Business	116,058.82	8,895.54	0.00	107,163.28	107,163.28
Operations and Maintenance	669,815.85	3,916.88	0.00	665,898.97	0.00
Pupil Transportation	233,147.37	0.00	233,147.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	247,496.77	0.00	0.00	247,496.77	247,496.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	269,923.17	0.00	269,923.17	0.00	0.00
Community Services	27,386.00	0.00	27,386.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	377,743.14	53,783.72	323,959.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,486,622.49	1,486,622.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	24,549.00	0.00	24,549.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,395,500.37	**1,553,218.63**	**6,821,722.72**	**1,020,559.02**	**354,660.05**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80120 Hartford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,041,966.55	0.00	8,041,966.55	0.00	0.00
Support Serv - Pupil	340,984.75	0.00	340,984.75	0.00	0.00
Support Serv - Instructional	666,887.47	0.00	666,887.47	0.00	0.00
Support Serv - Board of Ed	36,935.71	0.00	36,935.71	0.00	0.00
Support Serv - Executive Adm	189,890.93	0.00	189,890.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	739,899.22	0.00	739,899.22	0.00	0.00
Support Serv - Business	243,687.50	19,891.20	0.00	223,796.30	223,796.30
Operations and Maintenance	1,154,601.78	7,886.00	0.00	1,146,715.78	0.00
Pupil Transportation	466,985.27	0.00	466,985.27	0.00	0.00
Support Serv - Planning & Research	6,761.78	0.00	6,761.78	0.00	0.00
Support Serv - Communication	9,843.65	0.00	9,843.65	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	409,534.04	35,902.01	373,632.03	0.00	0.00
Community Services	3,566.49	0.00	3,566.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	756,334.96	380,261.23	376,073.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	826,784.11	826,784.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	870.00	0.00	870.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,895,534.21	**1,270,724.55**	**11,254,297.58**	**1,370,512.08**	**223,796.30**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80130 Lawrence Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,959,463.17	484.19	3,958,978.98	0.00	0.00
Support Serv - Pupil	126,166.35	0.00	126,166.35	0.00	0.00
Support Serv - Instructional	55,378.77	0.00	55,378.77	0.00	0.00
Support Serv - Board of Ed	34,342.30	0.00	34,342.30	0.00	0.00
Support Serv - Executive Adm	148,129.85	0.00	148,129.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	279,246.64	0.00	279,246.64	0.00	0.00
Support Serv - Business	319,385.83	45,961.45	0.00	273,424.38	273,424.38
Operations and Maintenance	527,888.28	15,524.00	0.00	512,364.28	0.00
Pupil Transportation	212,783.64	0.00	212,783.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,668.01	0.00	1,668.01	0.00	0.00
Support Serv - Staff & Personnel	4,012.72	0.00	4,012.72	0.00	0.00
Support Serv - Technology	78,203.62	205.00	0.00	77,998.62	77,998.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	195,311.36	0.00	195,311.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	20,000.00	20,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	293,369.38	138,911.69	154,457.69	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	831,971.41	831,971.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	56,373.24	56,373.24	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,143,694.57	**1,109,430.98**	**5,170,476.31**	**863,787.28**	**351,423.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80140 Lawton Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,040,623.50	17,487.71	5,023,135.79	0.00	0.00
Support Serv - Pupil	224,628.75	0.00	224,628.75	0.00	0.00
Support Serv - Instructional	87,155.55	0.00	87,155.55	0.00	0.00
Support Serv - Board of Ed	63,940.97	0.00	63,940.97	0.00	0.00
Support Serv - Executive Adm	243,619.46	353.89	243,265.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	541,505.82	0.00	541,505.82	0.00	0.00
Support Serv - Business	217,305.77	0.00	0.00	217,305.77	217,305.77
Operations and Maintenance	1,054,883.62	39,569.30	132,510.14	882,804.18	0.00
Pupil Transportation	309,626.63	104,233.93	205,392.70	0.00	0.00
Support Serv - Planning & Research	43,535.21	0.00	43,535.21	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	230,790.85	102,088.89	0.00	128,701.96	128,701.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,264.70	0.00	321,264.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	551,653.40	293,857.26	257,796.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,011,145.23	2,011,145.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,941,679.46	**2,568,736.21**	**7,144,131.34**	**1,228,811.91**	**346,007.73**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80150 Mattawan Consolidated School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,073,187.80	10,032.70	19,063,155.10	0.00	0.00
Support Serv - Pupil	1,194,153.34	0.00	1,194,153.34	0.00	0.00
Support Serv - Instructional	1,509,611.77	0.00	1,509,611.77	0.00	0.00
Support Serv - Board of Ed	41,893.80	0.00	41,893.80	0.00	0.00
Support Serv - Executive Adm	338,655.45	190.00	338,465.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,012,355.65	0.00	2,012,355.65	0.00	0.00
Support Serv - Business	464,622.70	19,944.44	0.00	444,678.26	444,678.26
Operations and Maintenance	2,061,255.11	7,433.16	0.00	2,053,821.95	0.00
Pupil Transportation	1,588,156.00	2,475.00	1,585,681.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	157,841.87	0.00	22,153.82	135,688.05	135,688.05
Support Serv - Technology	802,954.04	0.00	103,425.06	699,528.98	699,528.98
Support Serv - Pupil Accounting	11,544.00	0.00	11,544.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	99,330.28	0.00	99,330.28	0.00	0.00
Community Services	1,152.08	0.00	1,152.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,510.00	2,510.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,324,032.32	595,891.22	728,141.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,245,894.03	3,245,894.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	240,267.94	240,267.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,169,418.18	**4,124,638.49**	**26,711,062.45**	**3,333,717.24**	**1,279,895.29**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80160 Paw Paw Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,707,080.95	280.00	11,706,800.95	0.00	0.00
Support Serv - Pupil	616,359.77	0.00	616,359.77	0.00	0.00
Support Serv - Instructional	603,755.19	0.00	603,755.19	0.00	0.00
Support Serv - Board of Ed	103,861.19	0.00	103,861.19	0.00	0.00
Support Serv - Executive Adm	323,517.11	0.00	323,517.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,339,858.94	0.00	1,339,858.94	0.00	0.00
Support Serv - Business	478,716.06	16,958.83	0.00	461,757.23	461,757.23
Operations and Maintenance	1,862,304.28	48,381.73	0.00	1,813,922.55	0.00
Pupil Transportation	930,528.55	174,575.00	755,953.55	0.00	0.00
Support Serv - Planning & Research	1,550.00	0.00	1,550.00	0.00	0.00
Support Serv - Communication	18,679.20	0.00	18,679.20	0.00	0.00
Support Serv - Staff & Personnel	5,617.58	0.00	0.00	5,617.58	5,617.58
Support Serv - Technology	216,733.44	20,380.53	0.00	196,352.91	196,352.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,081.34	0.00	306,081.34	0.00	0.00
Community Services	10,638.57	0.00	10,638.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	25,000.00	0.00	25,000.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,034,282.09	671,048.54	363,233.55	0.00	0.00
Community Services	223,260.72	11,584.83	211,675.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,172,207.62	4,172,207.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	50,382.20	50,382.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,030,414.80	**5,165,799.28**	**16,386,965.25**	**2,477,650.27**	**663,727.72**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
80240 Bangor Township S/D #8
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	149,252.97	0.00	149,252.97	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	7,312.08	0.00	7,312.08	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,300.26	0.00	0.00	12,300.26	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	517.66	0.00	517.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,938.00	4,938.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	174,320.97	**4,938.00**	**157,082.71**	**12,300.26**	**0.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81000 Washtenaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	224,090.03	0.00	224,090.03	0.00	0.00
Support Serv - Pupil	206,682.90	0.00	206,682.90	0.00	0.00
Support Serv - Instructional	3,100,948.70	33,617.71	3,067,330.99	0.00	0.00
Support Serv - Board of Ed	54,546.70	0.00	54,546.70	0.00	0.00
Support Serv - Executive Adm	334,958.76	2,521.49	332,437.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	160,777.68	23,825.71	494.00	136,457.97	136,457.97
Operations and Maintenance	297,553.74	14,275.85	875.12	282,402.77	0.00
Pupil Transportation	150,080.29	0.00	150,080.29	0.00	0.00
Support Serv - Planning & Research	577.89	0.00	577.89	0.00	0.00
Support Serv - Communication	62,283.33	0.00	62,283.33	0.00	0.00
Support Serv - Staff & Personnel	285,792.26	54.00	921.00	284,817.26	284,817.26
Support Serv - Technology	1,238,850.72	95,690.12	1,000.00	1,142,160.60	1,142,160.60
Support Serv - Pupil Accounting	54,075.18	676.00	53,399.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	85,304.53	0.00	85,304.53	0.00	0.00
Payments to Government Agencies	1,054,431.17	1,054,431.17	0.00	0.00	0.00
Facilities Acquisition	5,775.00	5,775.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,137,239.84	302,717.94	7,834,521.90	0.00	0.00
Support Serv - Pupil	5,106,277.12	60,375.29	5,045,901.83	0.00	0.00
Support Serv - Instructional	2,759,324.58	104,710.26	2,654,614.32	0.00	0.00
Support Serv - Board of Ed	214,500.56	0.00	214,500.56	0.00	0.00
Support Serv - Executive Adm	112,210.91	694.31	111,516.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,519.60	0.00	2,519.60	0.00	0.00
Support Serv - Business	1,494,150.25	894,182.53	0.00	599,967.72	599,967.72
Operations and Maintenance	1,385,979.48	5,562.60	0.00	1,380,416.88	0.00
Pupil Transportation	36,318.30	0.00	36,318.30	0.00	0.00
Support Serv - Planning & Research	145,595.36	0.00	145,595.36	0.00	0.00
Support Serv - Communication	157,767.32	0.00	157,767.32	0.00	0.00
Support Serv - Staff & Personnel	302,398.19	383.55	0.00	302,014.64	302,014.64
Support Serv - Technology	1,364,536.72	34,760.98	282,176.38	1,047,599.36	1,047,599.36
Support Serv - Pupil Accounting	29,122.09	364.00	28,758.09	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,350.64	16,275.84	207,074.80	0.00	0.00
Community Services	227,483.14	0.00	227,483.14	0.00	0.00
Payments to Government Agencies	67,298,980.13	67,298,980.13	0.00	0.00	0.00
Facilities Acquisition	11,725.00	11,725.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	95,646.17	95,646.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,389.07	18,389.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	9,651,052.25	12,748.37	9,638,303.88	0.00	0.00
Internal Service Funds					
All Costs	1,566,369.14	1,566,369.14	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	107,657,664.74	**71,654,752.23**	**30,827,075.31**	**5,175,837.20**	**3,513,017.55**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81010 Ann Arbor Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	109,436,827.81	210,610.77	109,226,217.04	0.00	0.00
Support Serv - Pupil	22,910,680.09	15,253.12	22,895,426.97	0.00	0.00
Support Serv - Instructional	9,131,017.80	86,191.51	9,044,826.29	0.00	0.00
Support Serv - Board of Ed	736,923.23	5,661.78	731,261.45	0.00	0.00
Support Serv - Executive Adm	1,239,467.10	13,061.40	1,226,405.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,797,029.00	14,178.02	12,782,850.98	0.00	0.00
Support Serv - Business	2,090,271.27	74,056.57	458.36	2,015,756.34	2,015,756.34
Operations and Maintenance	19,042,403.24	205,681.97	44,655.46	18,792,065.81	0.00
Pupil Transportation	7,409,134.94	0.00	7,409,134.94	0.00	0.00
Support Serv - Planning & Research	401,522.59	2,047.95	399,474.64	0.00	0.00
Support Serv - Communication	461,220.39	2,555.97	458,664.42	0.00	0.00
Support Serv - Staff & Personnel	1,629,218.39	5,571.62	177.32	1,623,469.45	1,623,469.45
Support Serv - Technology	2,610,275.69	139,054.87	90,723.00	2,380,497.82	2,380,497.82
Support Serv - Pupil Accounting	18,587.89	2,767.53	15,820.36	0.00	0.00
Support Serv - Central - Other	32,928.72	0.00	32,928.72	0.00	0.00
Support Serv - Other	4,100,717.22	7,695.88	4,093,021.34	0.00	0.00
Community Services	851,594.88	8,975.04	842,619.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,115.75	0.00	0.00	8,115.75	0.00
Pupil Transportation	43,684.22	0.00	43,684.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,835,671.82	213,181.60	3,622,490.22	0.00	0.00
Community Services	5,849,511.06	24,714.89	5,824,796.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,936,612.50	15,936,612.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,786,650.30	9,786,650.30	0.00	0.00	0.00
Trust Funds					
All Costs *	35,626.00	0.00	35,626.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	230,395,691.90	**26,754,523.29**	**178,821,263.44**	**24,819,905.17**	**6,019,723.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81020 School District of Ypsilanti
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,313,737.78	25,628.78	26,288,109.00	0.00	0.00
Support Serv - Pupil	7,267,120.94	0.00	7,267,120.94	0.00	0.00
Support Serv - Instructional	2,509,110.13	60,292.31	2,448,817.82	0.00	0.00
Support Serv - Board of Ed	809,202.49	0.00	809,202.49	0.00	0.00
Support Serv - Executive Adm	898,555.12	0.00	898,555.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,934,020.18	0.00	1,934,020.18	0.00	0.00
Support Serv - Business	1,355,763.78	406,667.90	0.00	949,095.88	949,095.88
Operations and Maintenance	4,804,626.43	36,110.49	115,165.50	4,653,350.44	0.00
Pupil Transportation	3,250,029.56	309,200.00	2,940,829.56	0.00	0.00
Support Serv - Planning & Research	166,925.56	0.00	166,925.56	0.00	0.00
Support Serv - Communication	187,124.43	0.00	187,124.43	0.00	0.00
Support Serv - Staff & Personnel	1,833.96	0.00	1,833.96	0.00	0.00
Support Serv - Technology	325,725.05	242.30	117,788.28	207,694.47	207,694.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	308,149.72	0.00	308,149.72	0.00	0.00
Community Services	32,480.32	0.00	32,480.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,051,374.54	0.00	1,051,374.54	0.00	0.00
Support Serv - Pupil	361,219.90	0.00	361,219.90	0.00	0.00
Support Serv - Instructional	504,770.12	3,166.37	501,603.75	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	129,745.43	0.00	0.00	129,745.43	0.00
Pupil Transportation	69.70	0.00	69.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,851,864.35	653,485.04	1,198,379.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,978,171.14	6,978,171.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,702,697.75	6,702,697.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	67,744,318.38	**15,175,662.08**	**46,628,770.08**	**5,939,886.22**	**1,156,790.35**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81040 Chelsea School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,053,323.57	480.78	14,052,842.79	0.00	0.00
Support Serv - Pupil	2,776,167.92	0.00	2,776,167.92	0.00	0.00
Support Serv - Instructional	742,692.56	0.00	742,692.56	0.00	0.00
Support Serv - Board of Ed	69,273.79	0.00	69,273.79	0.00	0.00
Support Serv - Executive Adm	374,322.68	0.00	374,322.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,178,442.48	0.00	1,178,442.48	0.00	0.00
Support Serv - Business	443,632.57	73,166.31	0.00	370,466.26	370,466.26
Operations and Maintenance	2,615,202.14	12,186.50	0.00	2,603,015.64	0.00
Pupil Transportation	1,114,939.71	7,000.00	1,107,939.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,423.97	0.00	12,423.97	0.00	0.00
Support Serv - Technology	592,859.37	0.00	139,519.77	453,339.60	453,339.60
Support Serv - Pupil Accounting	2,139.54	0.00	2,139.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	692,055.89	0.00	692,055.89	0.00	0.00
Community Services	52,897.17	0.00	52,897.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	37,400.00	0.00	37,400.00	0.00	0.00
Support Serv - Pupil	13,856.00	0.00	13,856.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	802,328.36	375,758.95	426,569.41	0.00	0.00
Community Services	393,905.00	2,017.36	391,887.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,431,830.05	6,431,830.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,960,173.13	2,960,173.13	0.00	0.00	0.00
Trust Funds					
All Costs *	18,364.65	0.00	18,364.65	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	2,327,251.90	2,327,251.90	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,705,482.45	**12,189,864.98**	**22,088,795.97**	**3,426,821.50**	**823,805.86**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81050 Dexter Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,625,893.32	630.00	20,625,263.32	0.00	0.00
Support Serv - Pupil	3,266,700.80	0.00	3,266,700.80	0.00	0.00
Support Serv - Instructional	1,797,885.87	828.00	1,797,057.87	0.00	0.00
Support Serv - Board of Ed	70,487.98	5,000.00	65,487.98	0.00	0.00
Support Serv - Executive Adm	312,734.21	0.00	312,734.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,907,193.60	0.00	1,907,193.60	0.00	0.00
Support Serv - Business	455,000.27	6,091.53	0.00	448,908.74	448,908.74
Operations and Maintenance	2,986,497.33	0.00	0.00	2,986,497.33	0.00
Pupil Transportation	1,900,033.47	0.00	1,900,033.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	67,055.28	0.00	0.00	67,055.28	67,055.28
Support Serv - Technology	112,813.00	0.00	112,813.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	135,052.49	0.00	135,052.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	90,148.87	0.00	90,148.87	0.00	0.00
Support Serv - Pupil	54,052.84	0.00	54,052.84	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,127.20	0.00	418.05	2,709.15	0.00
Pupil Transportation	68,715.14	0.00	68,715.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,006,367.19	712,050.11	1,294,317.08	0.00	0.00
Community Services	895,763.39	2,435.30	893,328.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,478,142.21	10,478,142.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,484,165.46	11,484,165.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,717,829.92	**22,689,342.61**	**32,523,316.81**	**3,505,170.50**	**515,964.02**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81070 Lincoln Consolidated School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,321,604.23	2,328.32	30,319,275.91	0.00	0.00
Support Serv - Pupil	3,949,232.40	0.00	3,949,232.40	0.00	0.00
Support Serv - Instructional	1,195,825.33	20,708.06	1,175,117.27	0.00	0.00
Support Serv - Board of Ed	274,759.64	0.00	274,759.64	0.00	0.00
Support Serv - Executive Adm	263,807.17	0.00	263,807.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,303,129.87	0.00	2,303,129.87	0.00	0.00
Support Serv - Business	1,125,820.80	684,188.96	18,820.54	422,811.30	422,811.30
Operations and Maintenance	3,523,840.82	20,881.81	0.00	3,502,959.01	0.00
Pupil Transportation	2,034,695.62	667.50	2,034,028.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,783.37	0.00	35,783.37	0.00	0.00
Support Serv - Staff & Personnel	255,181.32	0.00	4,588.00	250,593.32	250,593.32
Support Serv - Technology	498,446.89	0.00	99,514.28	398,932.61	398,932.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,491.80	0.00	2,491.80	0.00	0.00
Support Serv - Other	549,276.68	7,724.00	541,552.68	0.00	0.00
Community Services	3,070.13	0.00	3,070.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	140,788.84	0.00	140,788.84	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	4,553.36	4,553.36	0.00	0.00	0.00
Operations and Maintenance	63,065.22	0.00	0.00	63,065.22	0.00
Pupil Transportation	315.98	0.00	315.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,134,018.13	70,572.50	1,063,445.63	0.00	0.00
Community Services	222,569.26	27,777.74	194,791.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,088,406.09	10,088,406.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,924,338.20	3,924,338.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	61,915,021.15	**14,852,146.54**	**42,424,513.15**	**4,638,361.46**	**1,072,337.23**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81080 Manchester Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,283,113.13	11,936.84	6,271,176.29	0.00	0.00
Support Serv - Pupil	1,423,546.18	0.00	1,423,546.18	0.00	0.00
Support Serv - Instructional	245,766.15	0.00	245,766.15	0.00	0.00
Support Serv - Board of Ed	30,496.97	0.00	30,496.97	0.00	0.00
Support Serv - Executive Adm	242,835.54	1,978.25	240,857.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	561,645.14	0.00	561,645.14	0.00	0.00
Support Serv - Business	306,530.66	63,835.65	0.00	242,695.01	242,695.01
Operations and Maintenance	1,242,537.50	1,262.95	1,100.00	1,240,174.55	0.00
Pupil Transportation	621,337.51	1,564.40	619,773.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,049.46	0.00	1,911.46	138.00	138.00
Support Serv - Technology	106,622.98	0.00	5,048.06	101,574.92	101,574.92
Support Serv - Pupil Accounting	23,905.81	0.00	23,905.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	391,731.85	4,348.57	387,383.28	0.00	0.00
Community Services	4,500.61	0.00	4,500.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	27,400.00	0.00	27,400.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	11,594.54	0.00	4,461.46	7,133.08	7,133.08
Operations and Maintenance	409.48	0.00	0.00	409.48	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,024.49	0.00	0.00	8,024.49	8,024.49
Support Serv - Technology	160,912.99	144,389.66	0.00	16,523.33	16,523.33
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	400,757.86	173,360.89	227,396.97	0.00	0.00
Community Services	362,726.99	13,065.64	349,661.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	464,478.97	462,102.07	2,376.90	0.00	0.00
Debt Service Funds					
All Costs **	2,978,515.57	2,978,515.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	65,989.54	65,989.54	0.00	0.00	0.00
Trust Funds					
All Costs *	1,433.31	0.00	1,433.31	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,968,863.23	**3,922,350.03**	**10,429,840.34**	**1,616,672.86**	**376,088.83**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81100 Milan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,013,443.54	0.00	14,013,443.54	0.00	0.00
Support Serv - Pupil	2,532,874.97	0.00	2,532,874.97	0.00	0.00
Support Serv - Instructional	878,845.93	101,555.70	777,290.23	0.00	0.00
Support Serv - Board of Ed	67,471.84	0.00	67,471.84	0.00	0.00
Support Serv - Executive Adm	302,194.09	0.00	302,194.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,165,932.96	0.00	1,165,932.96	0.00	0.00
Support Serv - Business	302,019.68	45,930.44	21,589.90	234,499.34	234,499.34
Operations and Maintenance	2,433,381.95	0.00	0.00	2,433,381.95	0.00
Pupil Transportation	1,114,574.72	43,009.94	1,071,564.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,993.73	0.00	7,243.23	1,750.50	1,750.50
Support Serv - Technology	179,477.22	0.00	28,760.79	150,716.43	150,716.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	339,350.59	0.00	339,350.59	0.00	0.00
Community Services	546,821.64	0.00	546,821.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	824,290.72	308,676.02	515,614.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,583,908.88	7,583,908.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,431,018.30	26,431,018.30	0.00	0.00	0.00
Trust Funds					
All Costs *	2,826.22	0.00	2,826.22	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,727,426.98	**34,514,099.28**	**21,392,979.48**	**2,820,348.22**	**386,966.27**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81120 Saline Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,084,589.76	0.00	32,084,589.76	0.00	0.00
Support Serv - Pupil	5,030,882.79	0.00	5,030,882.79	0.00	0.00
Support Serv - Instructional	1,990,644.17	0.00	1,990,644.17	0.00	0.00
Support Serv - Board of Ed	175,469.03	0.00	175,469.03	0.00	0.00
Support Serv - Executive Adm	327,780.37	0.00	327,780.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,407,818.92	2,080.95	2,405,737.97	0.00	0.00
Support Serv - Business	659,193.73	109,235.52	69,167.43	480,790.78	480,790.78
Operations and Maintenance	4,450,981.15	6,382.82	0.00	4,444,598.33	0.00
Pupil Transportation	1,529,228.18	1,350.00	1,527,878.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,026.94	0.00	3,026.94	0.00	0.00
Support Serv - Staff & Personnel	329,006.48	0.00	31,992.79	297,013.69	297,013.69
Support Serv - Technology	404,916.66	125,396.01	0.00	279,520.65	279,520.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,332.56	0.00	45,332.56	0.00	0.00
Support Serv - Other	1,049,322.56	11,876.12	1,037,446.44	0.00	0.00
Community Services	343,861.17	0.00	343,861.17	0.00	0.00
Payments to Government Agencies	74,080.82	74,080.82	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	386,396.41	0.00	386,396.41	0.00	0.00
Support Serv - Pupil	247,380.96	0.00	247,380.96	0.00	0.00
Support Serv - Instructional	186,349.71	0.00	186,349.71	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	45,334.78	37,670.50	0.00	7,664.28	0.00
Pupil Transportation	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Planning & Research	64,029.85	0.00	64,029.85	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	400.00	0.00	400.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,612,356.06	800,289.37	812,066.69	0.00	0.00
Community Services	2,983,158.99	25,089.02	2,958,069.97	0.00	0.00
Payments to Government Agencies	67,795.39	67,795.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,084,236.55	13,084,236.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	501,041.67	501,041.67	0.00	0.00	0.00
Trust Funds					
All Costs *	5,648.90	0.00	5,648.90	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	70,091,264.56	**14,846,524.74**	**49,735,152.09**	**5,509,587.73**	**1,057,325.12**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81140 Whitmore Lake Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,196,801.01	91,554.55	6,105,246.46	0.00	0.00
Support Serv - Pupil	1,308,631.68	0.00	1,308,631.68	0.00	0.00
Support Serv - Instructional	164,805.54	0.00	164,805.54	0.00	0.00
Support Serv - Board of Ed	91,910.04	0.00	91,910.04	0.00	0.00
Support Serv - Executive Adm	249,835.47	3,063.19	246,772.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	635,932.57	7,057.81	628,874.76	0.00	0.00
Support Serv - Business	320,812.08	59,315.75	0.00	261,496.33	261,496.33
Operations and Maintenance	1,017,899.77	5,922.73	0.00	1,011,977.04	0.00
Pupil Transportation	466,414.00	3,500.00	462,914.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,325.40	0.00	30,325.40	0.00	0.00
Support Serv - Staff & Personnel	33,050.77	0.00	682.00	32,368.77	32,368.77
Support Serv - Technology	156,503.64	0.00	40,817.63	115,686.01	115,686.01
Support Serv - Pupil Accounting	24,851.15	0.00	24,851.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	189,685.62	0.00	189,685.62	0.00	0.00
Community Services	91,180.24	213.14	90,967.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	158,894.96	0.00	0.00	158,894.96	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	519,840.92	230,371.85	289,469.07	0.00	0.00
Community Services	214,155.97	3,200.00	210,955.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,974,600.02	3,974,600.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	19,063.00	19,063.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,865,193.85	**4,397,862.04**	**9,886,908.70**	**1,580,423.11**	**409,551.11**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81150 Willow Run Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,791,369.06	20,008.22	11,771,360.84	0.00	0.00
Support Serv - Pupil	1,895,004.68	0.00	1,895,004.68	0.00	0.00
Support Serv - Instructional	1,009,574.02	0.00	1,009,574.02	0.00	0.00
Support Serv - Board of Ed	271,984.09	0.00	271,984.09	0.00	0.00
Support Serv - Executive Adm	179,968.85	0.00	179,968.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,233,117.13	0.00	1,233,117.13	0.00	0.00
Support Serv - Business	733,915.17	196,328.83	0.00	537,586.34	537,586.34
Operations and Maintenance	2,088,860.75	0.00	8,750.00	2,080,110.75	0.00
Pupil Transportation	976,575.76	0.00	976,575.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	58,493.59	0.00	0.00	58,493.59	58,493.59
Support Serv - Technology	294,882.18	0.00	0.00	294,882.18	294,882.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	217,019.27	0.00	217,019.27	0.00	0.00
Community Services	175,009.85	0.00	175,009.85	0.00	0.00
Payments to Government Agencies	14,430.00	14,430.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	101,131.49	0.00	101,131.49	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	940,943.38	414,676.19	526,267.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,329,710.75	4,329,710.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	61,946.58	61,946.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,373,936.60	**5,037,100.57**	**18,365,763.17**	**2,971,072.86**	**890,962.11**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81901 Honey Creek Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,285,504.00	2,939.00	1,282,565.00	0.00	0.00
Support Serv - Pupil	115,171.00	0.00	115,171.00	0.00	0.00
Support Serv - Instructional	114,300.00	499.00	113,801.00	0.00	0.00
Support Serv - Board of Ed	24,155.00	0.00	24,155.00	0.00	0.00
Support Serv - Executive Adm	168,767.00	919.00	167,848.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	121,651.00	0.00	121,651.00	0.00	0.00
Support Serv - Business	51,991.00	0.00	0.00	51,991.00	51,991.00
Operations and Maintenance	140,170.00	0.00	0.00	140,170.00	0.00
Pupil Transportation	3,132.00	0.00	3,132.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,791.00	0.00	0.00	1,791.00	1,791.00
Support Serv - Technology	4,583.00	0.00	0.00	4,583.00	4,583.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	171,852.00	4,548.00	167,304.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,203,067.00	**8,905.00**	**1,995,627.00**	**198,535.00**	**58,365.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81902 Central Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,080,863.50	0.00	2,080,863.50	0.00	0.00
Support Serv - Pupil	61,572.06	0.00	61,572.06	0.00	0.00
Support Serv - Instructional	270,722.88	0.00	270,722.88	0.00	0.00
Support Serv - Board of Ed	28,191.92	0.00	28,191.92	0.00	0.00
Support Serv - Executive Adm	357,696.58	0.00	357,696.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	149,881.50	0.00	149,881.50	0.00	0.00
Support Serv - Business	470,502.63	20,127.64	0.00	450,374.99	450,374.99
Operations and Maintenance	1,005,475.04	0.00	0.00	1,005,475.04	0.00
Pupil Transportation	260,305.65	0.00	260,305.65	0.00	0.00
Support Serv - Planning & Research	54,153.02	0.00	54,153.02	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	824.93	0.00	0.00	824.93	824.93
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	20,107.29	0.00	20,107.29	0.00	0.00
Payments to Government Agencies	150,000.00	150,000.00	0.00	0.00	0.00
Facilities Acquisition	8,607.00	8,607.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	289,514.00	137,568.19	151,945.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,208,418.00	**316,302.83**	**3,435,440.21**	**1,456,674.96**	**451,199.92**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81903 Washtenaw Technical Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,913,732.80	12,884.55	1,900,848.25	0.00	0.00
Support Serv - Pupil	131,990.67	0.00	131,990.67	0.00	0.00
Support Serv - Instructional	7,840.88	0.00	7,840.88	0.00	0.00
Support Serv - Board of Ed	32,605.13	0.00	32,605.13	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	357,658.90	0.00	357,658.90	0.00	0.00
Support Serv - Business	189,617.10	0.00	0.00	189,617.10	189,617.10
Operations and Maintenance	110,084.00	0.00	0.00	110,084.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,872.39	0.00	0.00	3,872.39	3,872.39
Support Serv - Technology	113,880.66	0.00	0.57	113,880.09	113,880.09
Support Serv - Pupil Accounting	8,073.34	0.00	8,073.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,869,355.87	**12,884.55**	**2,439,017.74**	**417,453.58**	**307,369.58**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81904 Ann Arbor Learning Community
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,065,735.14	20,865.73	1,044,869.41	0.00	0.00
Support Serv - Pupil	164,167.78	308.87	163,858.91	0.00	0.00
Support Serv - Instructional	22,519.51	0.00	22,519.51	0.00	0.00
Support Serv - Board of Ed	18,651.66	0.00	18,651.66	0.00	0.00
Support Serv - Executive Adm	59,619.46	0.00	59,619.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	237,369.85	776.32	236,593.53	0.00	0.00
Support Serv - Business	35,088.70	0.00	0.00	35,088.70	35,088.70
Operations and Maintenance	567,615.11	2,870.53	0.00	564,744.58	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,170,767.21	**24,821.45**	**1,546,112.48**	**599,833.28**	**35,088.70**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81905 South Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,457,462.00	0.00	2,457,462.00	0.00	0.00
Support Serv - Pupil	131,501.00	0.00	131,501.00	0.00	0.00
Support Serv - Instructional	494,524.00	0.00	494,524.00	0.00	0.00
Support Serv - Board of Ed	84,494.00	0.00	84,494.00	0.00	0.00
Support Serv - Executive Adm	353,886.00	0.00	353,886.00	0.00	0.00
Support Serv - Grant Writer	27,645.00	0.00	27,645.00	0.00	0.00
Support Serv - School Adm	403,044.00	0.00	403,044.00	0.00	0.00
Support Serv - Business	75,848.00	0.00	0.00	75,848.00	75,848.00
Operations and Maintenance	1,470,323.00	0.00	0.00	1,470,323.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,305.00	0.00	31,305.00	0.00	0.00
Support Serv - Staff & Personnel	133,702.00	0.00	0.00	133,702.00	133,702.00
Support Serv - Technology	124,109.00	0.00	0.00	124,109.00	124,109.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	66,588.00	0.00	66,588.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	125,556.00	4,945.00	120,611.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,979,987.00	**4,945.00**	**4,171,060.00**	**1,803,982.00**	**333,659.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81906 Fortis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,672,049.00	0.00	2,672,049.00	0.00	0.00
Support Serv - Pupil	143,658.00	0.00	143,658.00	0.00	0.00
Support Serv - Instructional	500,634.00	0.00	500,634.00	0.00	0.00
Support Serv - Board of Ed	106,362.00	0.00	106,362.00	0.00	0.00
Support Serv - Executive Adm	416,315.00	0.00	416,315.00	0.00	0.00
Support Serv - Grant Writer	36,783.00	0.00	36,783.00	0.00	0.00
Support Serv - School Adm	452,740.00	0.00	452,740.00	0.00	0.00
Support Serv - Business	100,918.00	0.00	0.00	100,918.00	100,918.00
Operations and Maintenance	1,350,235.00	0.00	0.00	1,350,235.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	49,493.00	0.00	49,493.00	0.00	0.00
Support Serv - Staff & Personnel	177,895.00	0.00	0.00	177,895.00	177,895.00
Support Serv - Technology	165,131.00	0.00	0.00	165,131.00	165,131.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	88,598.00	0.00	88,598.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	212,798.00	10,022.00	202,776.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,473,609.00	**10,022.00**	**4,669,408.00**	**1,794,179.00**	**443,944.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81907 Victory Academy Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	765,978.00	0.00	765,978.00	0.00	0.00
Support Serv - Pupil	43,172.01	0.00	43,172.01	0.00	0.00
Support Serv - Instructional	78,435.23	4,497.00	73,938.23	0.00	0.00
Support Serv - Board of Ed	27,155.28	0.00	27,155.28	0.00	0.00
Support Serv - Executive Adm	91,514.87	0.00	91,514.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	77,878.37	0.00	77,878.37	0.00	0.00
Support Serv - Business	183,979.80	20,847.29	0.00	163,132.51	163,132.51
Operations and Maintenance	286,442.50	0.00	0.00	286,442.50	0.00
Pupil Transportation	73,851.25	0.00	73,851.25	0.00	0.00
Support Serv - Planning & Research	143,122.69	0.00	143,122.69	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	250.00	0.00	0.00	250.00	250.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	9,175.00	0.00	9,175.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	123,795.00	71,423.00	52,372.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,904,750.00	**96,767.29**	**1,358,157.70**	**449,825.01**	**163,382.51**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
81908 Eastern Washtenaw Multicultural Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	793,733.92	0.00	793,733.92	0.00	0.00
Support Serv - Pupil	10,970.00	0.00	10,970.00	0.00	0.00
Support Serv - Instructional	1,440.00	0.00	1,440.00	0.00	0.00
Support Serv - Board of Ed	28,920.00	0.00	28,920.00	0.00	0.00
Support Serv - Executive Adm	244,512.00	0.00	244,512.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,092.00	0.00	177,092.00	0.00	0.00
Support Serv - Business	37,126.00	23,739.00	0.00	13,387.00	13,387.00
Operations and Maintenance	512,668.00	19,249.00	0.00	493,419.00	0.00
Pupil Transportation	202,593.00	0.00	202,593.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	35,508.00	0.00	0.00	35,508.00	35,508.00
Support Serv - Pupil Accounting	1,827.00	0.00	1,827.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,580.00	0.00	17,580.00	0.00	0.00
Community Services	122,954.00	0.00	122,954.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,346.00	128,346.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,315,269.92	**171,334.00**	**1,601,621.92**	**542,314.00**	**48,895.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82000 Wayne RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,379,143.78	0.00	1,379,143.78	0.00	0.00
Support Serv - Pupil	52,868.46	0.00	52,868.46	0.00	0.00
Support Serv - Instructional	19,947,916.45	2,692,764.30	17,255,152.15	0.00	0.00
Support Serv - Board of Ed	261,799.47	0.00	261,799.47	0.00	0.00
Support Serv - Executive Adm	887,264.13	0.00	887,264.13	0.00	0.00
Support Serv - Grant Writer	206,306.49	0.00	206,306.49	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	738,188.38	0.00	0.00	738,188.38	738,188.38
Operations and Maintenance	1,612,047.70	22,304.81	1,628.71	1,588,114.18	0.00
Pupil Transportation	169,974.52	0.00	169,974.52	0.00	0.00
Support Serv - Planning & Research	616,884.57	0.00	616,884.57	0.00	0.00
Support Serv - Communication	164,359.21	0.00	164,359.21	0.00	0.00
Support Serv - Staff & Personnel	1,222,773.76	0.00	603,294.83	619,478.93	619,478.93
Support Serv - Technology	2,193,329.81	412,601.47	626,363.89	1,154,364.45	1,154,364.45
Support Serv - Pupil Accounting	315,216.28	0.00	315,216.28	0.00	0.00
Support Serv - Central - Other	77,305.14	0.00	77,305.14	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	112,198.35	0.00	112,198.35	0.00	0.00
Payments to Government Agencies	5,512,664.01	5,512,664.01	0.00	0.00	0.00
Facilities Acquisition	40,539.22	40,539.22	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	6,563,030.28	8,044.13	6,554,986.15	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	385,302.21	0.00	0.00	385,302.21	385,302.21
Operations and Maintenance	139,792.93	0.00	1,941.25	137,851.68	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	8,162,950.08	2,681.00	0.00	8,160,269.08	8,160,269.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	329,524.33	0.00	329,524.33	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	286,085,388.44	285,398,988.95	686,399.49	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,955,026.00	1,955,026.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	371,983.16	371,983.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	339,503,777.16	**296,417,597.05**	**30,302,611.20**	**12,783,568.91**	**11,057,603.05**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82010 Detroit City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	572,408,869.21	11,797,894.78	560,610,974.43	0.00	0.00
Support Serv - Pupil	72,381,771.17	52,074.30	72,329,696.87	0.00	0.00
Support Serv - Instructional	112,041,263.48	4,238,841.80	107,802,421.68	0.00	0.00
Support Serv - Board of Ed	1,673,720.08	0.00	1,673,720.08	0.00	0.00
Support Serv - Executive Adm	7,441,019.38	1,064.88	7,439,954.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	48,785,579.40	524,919.21	48,260,660.19	0.00	0.00
Support Serv - Business	45,306,942.63	24,559,732.23	0.00	20,747,210.40	20,747,210.40
Operations and Maintenance	120,422,523.71	2,178,382.26	491,615.36	117,752,526.09	0.00
Pupil Transportation	37,901,504.46	0.00	37,901,504.46	0.00	0.00
Support Serv - Planning & Research	1,699,198.82	0.00	1,699,198.82	0.00	0.00
Support Serv - Communication	234,017.21	177.75	233,839.46	0.00	0.00
Support Serv - Staff & Personnel	6,982,270.30	1,117.96	143,544.66	6,837,607.68	6,837,607.68
Support Serv - Technology	24,213,916.05	170,525.29	0.00	24,043,390.76	24,043,390.76
Support Serv - Pupil Accounting	271,004.07	0.00	271,004.07	0.00	0.00
Support Serv - Central - Other	3,730,979.95	0.00	3,730,979.95	0.00	0.00
Support Serv - Other	1,829,499.03	0.00	1,829,499.03	0.00	0.00
Community Services	7,016,751.23	17,956.02	6,998,795.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	144,267.45	144,267.45	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	351,575.85	0.00	351,575.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,421,351.27	17,908,204.91	13,513,146.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	149,871,276.59	149,871,276.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	246,130,466.83	246,130,466.83	0.00	0.00	0.00
Trust Funds					
All Costs *	310,015.00	0.00	310,015.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,492,569,783.17	**457,596,902.26**	**865,592,145.98**	**169,380,734.93**	**51,628,208.84**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82020 Allen Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,109,857.49	69,594.85	21,040,262.64	0.00	0.00
Support Serv - Pupil	2,134,757.37	0.00	2,134,757.37	0.00	0.00
Support Serv - Instructional	995,112.11	1,549.37	993,562.74	0.00	0.00
Support Serv - Board of Ed	97,224.00	0.00	97,224.00	0.00	0.00
Support Serv - Executive Adm	298,989.10	0.00	298,989.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,838,471.79	0.00	1,838,471.79	0.00	0.00
Support Serv - Business	376,150.68	40,406.31	30,608.00	305,136.37	305,136.37
Operations and Maintenance	2,970,983.74	50,647.08	850.00	2,919,486.66	0.00
Pupil Transportation	718,919.43	100,176.53	618,742.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,850.11	0.00	12,850.11	0.00	0.00
Support Serv - Staff & Personnel	255,466.97	1,006.64	38,562.40	215,897.93	215,897.93
Support Serv - Technology	401,328.87	35,626.82	23,054.00	342,648.05	342,648.05
Support Serv - Pupil Accounting	1,977.40	0.00	1,977.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	493,374.39	11,763.52	481,610.87	0.00	0.00
Community Services	458,328.17	23,783.91	434,544.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,194,199.57	561,880.31	632,319.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,874,660.28	5,874,660.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,875.83	11,875.83	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,244,527.30	**6,782,971.45**	**28,678,386.84**	**3,783,169.01**	**863,682.35**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82030 Dearborn City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	118,881,925.85	75,720.29	118,806,205.56	0.00	0.00
Support Serv - Pupil	12,693,641.88	0.00	12,693,641.88	0.00	0.00
Support Serv - Instructional	11,321,150.94	210,652.19	11,110,498.75	0.00	0.00
Support Serv - Board of Ed	386,728.85	0.00	386,728.85	0.00	0.00
Support Serv - Executive Adm	545,035.96	0.00	545,035.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,793,516.12	0.00	11,793,516.12	0.00	0.00
Support Serv - Business	1,573,891.77	13,477.12	0.00	1,560,414.65	1,560,414.65
Operations and Maintenance	22,439,858.48	46,257.47	1,300.00	22,392,301.01	0.00
Pupil Transportation	7,342,697.51	145,053.32	7,197,644.19	0.00	0.00
Support Serv - Planning & Research	383,939.33	0.00	383,939.33	0.00	0.00
Support Serv - Communication	263,019.64	0.00	263,019.64	0.00	0.00
Support Serv - Staff & Personnel	795,214.95	0.00	33,736.94	761,478.01	761,478.01
Support Serv - Technology	1,636,982.86	257,171.75	396,398.90	983,412.21	983,412.21
Support Serv - Pupil Accounting	483,374.49	0.00	483,374.49	0.00	0.00
Support Serv - Central - Other	64,780.82	0.00	64,780.82	0.00	0.00
Support Serv - Other	1,771,081.14	29,798.80	1,741,282.34	0.00	0.00
Community Services	1,749,660.09	0.00	1,749,660.09	0.00	0.00
Payments to Government Agencies	8,000.00	8,000.00	0.00	0.00	0.00
Facilities Acquisition	170,343.79	170,343.79	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,516,091.10	0.00	5,516,091.10	0.00	0.00
Support Serv - Pupil	3,370,108.99	0.00	3,370,108.99	0.00	0.00
Support Serv - Instructional	475,853.92	0.00	475,853.92	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	10,907.50	0.00	10,907.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,974,787.90	2,795,434.94	3,179,352.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	19,661,698.36	19,661,698.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,127,501.75	9,127,501.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	238,441,793.99	**32,541,109.78**	**180,203,078.33**	**25,697,605.88**	**3,305,304.87**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82040 Dearborn Heights School District #7
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,445,999.12	5,572.17	17,440,426.95	0.00	0.00
Support Serv - Pupil	1,118,662.15	0.00	1,118,662.15	0.00	0.00
Support Serv - Instructional	340,918.26	0.00	340,918.26	0.00	0.00
Support Serv - Board of Ed	85,504.61	0.00	85,504.61	0.00	0.00
Support Serv - Executive Adm	581,967.28	0.00	581,967.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,735,655.87	0.00	1,735,655.87	0.00	0.00
Support Serv - Business	501,330.77	48,416.43	0.00	452,914.34	452,914.34
Operations and Maintenance	2,439,225.99	86,820.50	9,989.35	2,342,416.14	0.00
Pupil Transportation	385,736.58	0.00	385,736.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,155.62	0.00	35,155.62	0.00	0.00
Support Serv - Staff & Personnel	2,185.50	0.00	0.00	2,185.50	2,185.50
Support Serv - Technology	354,388.27	4,996.50	0.00	349,391.77	349,391.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	368,452.51	0.00	368,452.51	0.00	0.00
Community Services	285,593.65	0.00	285,593.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,418.80	0.00	25,418.80	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,293,145.72	512,660.19	780,485.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	41,988.70	41,988.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	949,421.81	949,421.81	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,990,751.21	**1,649,876.30**	**23,193,967.16**	**3,146,907.75**	**804,491.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82045 Melvindale-North Allen Park Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,100,212.11	0.00	14,100,212.11	0.00	0.00
Support Serv - Pupil	1,339,450.11	0.00	1,339,450.11	0.00	0.00
Support Serv - Instructional	543,889.03	0.00	543,889.03	0.00	0.00
Support Serv - Board of Ed	75,162.02	0.00	75,162.02	0.00	0.00
Support Serv - Executive Adm	327,976.55	0.00	327,976.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,579,190.04	0.00	1,579,190.04	0.00	0.00
Support Serv - Business	925,618.93	558,339.44	0.00	367,279.49	367,279.49
Operations and Maintenance	2,427,610.74	0.00	59,548.97	2,368,061.77	0.00
Pupil Transportation	971,344.05	0.00	971,344.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,079.70	0.00	7,079.70	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	303,546.07	0.00	59,808.19	243,737.88	243,737.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	367,555.48	0.00	367,555.48	0.00	0.00
Community Services	8,170.76	0.00	8,170.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,538.94	31,538.94	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	5,265.17	0.00	5,265.17	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,150,244.23	699,208.68	451,035.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	29,369.01	29,369.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,193,222.94	**1,318,456.07**	**19,895,687.73**	**2,979,079.14**	**611,017.37**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82050 Garden City, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,621,622.86	9,678.67	26,611,944.19	0.00	0.00
Support Serv - Pupil	2,834,763.65	0.00	2,834,763.65	0.00	0.00
Support Serv - Instructional	2,478,280.07	8,836.00	2,469,444.07	0.00	0.00
Support Serv - Board of Ed	103,496.48	0.00	103,496.48	0.00	0.00
Support Serv - Executive Adm	382,205.45	0.00	382,205.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,477,615.29	0.00	2,477,615.29	0.00	0.00
Support Serv - Business	942,614.27	219,771.87	8,878.87	713,963.53	713,963.53
Operations and Maintenance	3,621,937.44	0.00	86,651.80	3,535,285.64	0.00
Pupil Transportation	1,248,639.92	0.00	1,248,639.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,834.90	0.00	20,834.90	0.00	0.00
Support Serv - Staff & Personnel	596,045.46	0.00	23,393.18	572,652.28	572,652.28
Support Serv - Technology	500,733.16	6,780.40	0.00	493,952.76	493,952.76
Support Serv - Pupil Accounting	71,700.21	0.00	71,700.21	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	367,695.78	0.00	367,695.78	0.00	0.00
Community Services	383,322.91	4,847.88	378,475.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	137,718.31	137,718.31	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,960,110.24	0.00	11,960,110.24	0.00	0.00
Support Serv - Pupil	2,054,067.37	0.00	2,054,067.37	0.00	0.00
Support Serv - Instructional	861,972.98	0.00	861,972.98	0.00	0.00
Support Serv - Board of Ed	56,196.99	0.00	56,196.99	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	141,253.99	0.00	0.00	141,253.99	0.00
Pupil Transportation	2,200.77	0.00	2,200.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	420.00	0.00	120.18	299.82	299.82
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,376,262.84	696,064.69	680,198.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,565,798.59	3,565,798.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,308.99	3,308.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	62,810,818.92	**4,652,805.40**	**52,700,605.50**	**5,457,408.02**	**1,780,868.39**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82055 Grosse Pointe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	65,192,071.28	126,684.04	65,065,387.24	0.00	0.00
Support Serv - Pupil	8,014,774.42	0.00	8,014,774.42	0.00	0.00
Support Serv - Instructional	3,492,253.20	4,556.83	3,487,696.37	0.00	0.00
Support Serv - Board of Ed	274,854.64	0.00	274,854.64	0.00	0.00
Support Serv - Executive Adm	608,033.10	0.00	608,033.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,459,281.54	16,092.15	6,443,189.39	0.00	0.00
Support Serv - Business	642,753.18	47,241.18	0.00	595,512.00	595,512.00
Operations and Maintenance	9,527,681.34	89,677.15	99,195.00	9,338,809.19	0.00
Pupil Transportation	635,682.00	0.00	635,682.00	0.00	0.00
Support Serv - Planning & Research	7,149.15	0.00	7,149.15	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	721,163.50	0.00	0.00	721,163.50	721,163.50
Support Serv - Technology	2,660,210.37	501,106.09	0.00	2,159,104.28	2,159,104.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	918,551.76	12,470.36	906,081.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,878,573.49	95,360.53	2,783,212.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,579,164.02	7,579,164.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,059,023.90	6,059,023.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	115,671,220.89	**14,531,376.25**	**88,325,255.67**	**12,814,588.97**	**3,475,779.78**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82060 Hamtramck, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,032,394.64	184,183.37	21,848,211.27	0.00	0.00
Support Serv - Pupil	1,774,131.91	0.00	1,774,131.91	0.00	0.00
Support Serv - Instructional	2,487,240.10	3,523.02	2,483,717.08	0.00	0.00
Support Serv - Board of Ed	289,006.30	0.00	289,006.30	0.00	0.00
Support Serv - Executive Adm	405,647.17	0.00	405,647.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,645,975.94	0.00	1,645,975.94	0.00	0.00
Support Serv - Business	391,803.64	0.00	1,452.15	390,351.49	390,351.49
Operations and Maintenance	3,652,412.56	0.00	57,237.98	3,595,174.58	0.00
Pupil Transportation	643,914.44	0.00	643,914.44	0.00	0.00
Support Serv - Planning & Research	8,783.84	0.00	8,783.84	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	83,104.10	0.00	22,147.25	60,956.85	60,956.85
Support Serv - Technology	59,948.86	0.00	0.00	59,948.86	59,948.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	174,706.58	8,408.45	166,298.13	0.00	0.00
Community Services	205,237.75	0.00	205,237.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,927.54	0.00	15,927.54	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,376,606.43	711,429.62	665,176.81	0.00	0.00
Community Services	895,051.71	16,740.31	878,311.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	57,754.60	57,754.60	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,500.00	0.00	3,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,203,148.11	**982,039.37**	**31,114,676.96**	**4,106,431.78**	**511,257.20**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82070 Highland Park City Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,219,574.43	0.00	10,219,574.43	0.00	0.00
Support Serv - Pupil	1,395,599.08	0.00	1,395,599.08	0.00	0.00
Support Serv - Instructional	1,534,327.63	0.00	1,534,327.63	0.00	0.00
Support Serv - Board of Ed	409,140.15	0.00	409,140.15	0.00	0.00
Support Serv - Executive Adm	378,007.73	0.00	378,007.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	846,475.38	0.00	846,475.38	0.00	0.00
Support Serv - Business	1,852,032.41	281,142.75	35,270.44	1,535,619.22	1,535,619.22
Operations and Maintenance	3,604,470.86	0.00	1,298.95	3,603,171.91	0.00
Pupil Transportation	660,999.44	0.00	660,999.44	0.00	0.00
Support Serv - Planning & Research	3,884.35	375.35	3,509.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	251,845.96	0.00	16,749.39	235,096.57	235,096.57
Support Serv - Technology	485,429.45	0.00	97,050.52	388,378.93	388,378.93
Support Serv - Pupil Accounting	1,969.40	0.00	1,969.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	144,225.36	0.00	144,225.36	0.00	0.00
Community Services	187,033.91	0.00	187,033.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	893,455.02	175,753.63	717,701.39	0.00	0.00
Community Services	63,588.75	63,588.75	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	301,886.23	301,886.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	20,315.85	0.00	20,315.85	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,254,261.39	**822,746.71**	**16,669,248.05**	**5,762,266.63**	**2,159,094.72**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82080 School District of the City of Inkster
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,756,009.72	429,003.34	16,327,006.38	0.00	0.00
Support Serv - Pupil	1,276,520.13	0.00	1,276,520.13	0.00	0.00
Support Serv - Instructional	1,904,053.35	0.00	1,904,053.35	0.00	0.00
Support Serv - Board of Ed	199,658.49	40.00	199,618.49	0.00	0.00
Support Serv - Executive Adm	386,127.19	0.00	386,127.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,316,968.52	18,209.59	1,298,758.93	0.00	0.00
Support Serv - Business	1,288,541.46	469,988.79	0.00	818,552.67	818,552.67
Operations and Maintenance	2,477,036.44	0.00	339,060.73	2,137,975.71	0.00
Pupil Transportation	4,267,588.34	0.00	4,267,588.34	0.00	0.00
Support Serv - Planning & Research	19,500.00	0.00	19,500.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	127,605.90	0.00	70,924.26	56,681.64	56,681.64
Support Serv - Technology	580,126.84	27,237.90	177,007.48	375,881.46	375,881.46
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	60,136.02	0.00	60,136.02	0.00	0.00
Support Serv - Other	219,409.78	0.00	219,409.78	0.00	0.00
Community Services	120,530.84	0.00	120,530.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,448,961.57	80,428.59	1,368,532.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,795,401.86	1,795,401.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	158,717.86	158,717.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,402,894.31	**2,979,027.93**	**28,034,774.90**	**3,389,091.48**	**1,251,115.77**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82090 Lincoln Park, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,408,840.08	73,852.53	26,334,987.55	0.00	0.00
Support Serv - Pupil	3,595,944.38	187,218.56	3,408,725.82	0.00	0.00
Support Serv - Instructional	1,385,794.76	0.00	1,385,794.76	0.00	0.00
Support Serv - Board of Ed	106,503.87	0.00	106,503.87	0.00	0.00
Support Serv - Executive Adm	615,599.26	5,640.10	609,959.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,541,191.45	0.00	2,541,191.45	0.00	0.00
Support Serv - Business	913,515.50	135,147.20	0.00	778,368.30	778,368.30
Operations and Maintenance	5,113,729.57	162.00	1,020,414.69	4,093,152.88	0.00
Pupil Transportation	1,164,155.60	0.00	1,164,155.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	119,489.92	0.00	36,754.31	82,735.61	82,735.61
Support Serv - Technology	244,171.78	1,076.17	0.00	243,095.61	243,095.61
Support Serv - Pupil Accounting	73,286.80	0.00	73,286.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	509,721.86	11,787.45	497,934.41	0.00	0.00
Community Services	80,619.00	0.00	80,619.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,436,172.00	0.00	4,436,172.00	0.00	0.00
Support Serv - Pupil	1,999,112.65	0.00	1,999,112.65	0.00	0.00
Support Serv - Instructional	175,278.29	0.00	175,278.29	0.00	0.00
Support Serv - Board of Ed	265.00	0.00	265.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,341.50	0.00	18,341.50	0.00	0.00
Pupil Transportation	10,137.52	0.00	10,137.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,199,911.53	1,264,175.71	935,735.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,228,550.95	3,228,550.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	559,205.83	559,205.83	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,499,539.10	**5,466,816.50**	**44,835,370.20**	**5,197,352.40**	**1,104,199.52**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82095 Livonia Public Schools School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	88,506,605.10	1,145.07	88,505,460.03	0.00	0.00
Support Serv - Pupil	10,407,770.12	0.00	10,407,770.12	0.00	0.00
Support Serv - Instructional	8,263,412.99	22,112.50	8,241,300.49	0.00	0.00
Support Serv - Board of Ed	241,762.73	0.00	241,762.73	0.00	0.00
Support Serv - Executive Adm	619,898.43	0.00	619,898.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,260,814.30	0.00	9,260,814.30	0.00	0.00
Support Serv - Business	3,133,361.64	1,141,261.54	111,451.00	1,880,649.10	1,880,649.10
Operations and Maintenance	15,449,011.18	18,513.16	6,125.00	15,424,373.02	0.00
Pupil Transportation	7,415,862.91	0.00	7,415,862.91	0.00	0.00
Support Serv - Planning & Research	120,883.21	0.00	120,883.21	0.00	0.00
Support Serv - Communication	424,476.82	0.00	424,476.82	0.00	0.00
Support Serv - Staff & Personnel	699,388.85	0.00	12,449.24	686,939.61	686,939.61
Support Serv - Technology	1,198,164.38	32,459.18	153,319.53	1,012,385.67	1,012,385.67
Support Serv - Pupil Accounting	86,690.33	0.00	86,690.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,522,399.60	25,202.39	1,497,197.21	0.00	0.00
Community Services	1,766,271.31	186.41	1,766,084.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	150.00	150.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	13,698,317.27	0.00	13,698,317.27	0.00	0.00
Support Serv - Pupil	4,206,294.53	0.00	4,206,294.53	0.00	0.00
Support Serv - Instructional	610,088.93	0.00	610,088.93	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	513,028.94	0.00	513,028.94	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	491,084.23	0.00	5,646.16	485,438.07	0.00
Pupil Transportation	62,757.65	0.00	62,757.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,287,651.93	1,754,253.87	1,533,398.06	0.00	0.00
Community Services	2,260,736.37	41,370.94	2,219,365.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,758,380.11	8,758,380.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,830,739.47	7,830,739.47	0.00	0.00	0.00
Trust Funds					
All Costs *	3,022.50	0.00	3,022.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	23,178,924.80	23,178,924.80	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	214,017,950.63	**42,804,699.44**	**151,723,465.72**	**19,489,785.47**	**3,579,974.38**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82100 Plymouth-Canton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	100,658,937.24	227,877.79	100,431,059.45	0.00	0.00
Support Serv - Pupil	9,962,320.19	759.60	9,961,560.59	0.00	0.00
Support Serv - Instructional	8,978,343.60	52,224.16	8,926,119.44	0.00	0.00
Support Serv - Board of Ed	314,138.03	9,158.58	304,979.45	0.00	0.00
Support Serv - Executive Adm	1,151,526.71	0.00	1,151,526.71	0.00	0.00
Support Serv - Grant Writer	26,319.40	0.00	26,319.40	0.00	0.00
Support Serv - School Adm	9,072,962.99	36,996.74	9,035,966.25	0.00	0.00
Support Serv - Business	3,504,522.16	2,313,030.07	40.99	1,191,451.10	1,191,451.10
Operations and Maintenance	16,901,875.91	86,874.05	4,563.74	16,810,438.12	0.00
Pupil Transportation	8,762,425.47	827.82	8,761,597.65	0.00	0.00
Support Serv - Planning & Research	322.00	0.00	322.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	600,838.99	0.00	5,025.53	595,813.46	595,813.46
Support Serv - Technology	1,554,709.67	22,911.42	0.00	1,531,798.25	1,531,798.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	28,637.02	469.90	28,167.12	0.00	0.00
Support Serv - Other	2,023,885.76	3,595.68	2,020,290.08	0.00	0.00
Community Services	4,245,198.41	2,454.92	4,242,743.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,554,684.73	0.00	2,554,684.73	0.00	0.00
Support Serv - Pupil	505,631.58	0.00	505,631.58	0.00	0.00
Support Serv - Instructional	174,304.43	0.00	174,304.43	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	15,358.24	0.00	15,358.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,205,682.63	2,001,445.84	3,204,236.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,828,811.90	20,828,811.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,301,557.82	9,301,557.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	24,119,199.00	24,119,199.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	230,492,193.88	**59,008,195.29**	**151,354,497.66**	**20,129,500.93**	**3,319,062.81**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82110 Redford Union Schools, District No. 1
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,805,724.69	0.00	15,805,724.69	0.00	0.00
Support Serv - Pupil	2,321,789.64	0.00	2,321,789.64	0.00	0.00
Support Serv - Instructional	456,097.40	0.00	456,097.40	0.00	0.00
Support Serv - Board of Ed	175,293.84	0.00	175,293.84	0.00	0.00
Support Serv - Executive Adm	296,595.34	0.00	296,595.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,473,167.05	0.00	1,473,167.05	0.00	0.00
Support Serv - Business	934,485.98	275,947.56	33,281.88	625,256.54	625,256.54
Operations and Maintenance	4,280,562.99	0.00	159,131.45	4,121,431.54	0.00
Pupil Transportation	1,459,881.46	0.00	1,459,881.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	334,380.50	0.00	35,148.87	299,231.63	299,231.63
Support Serv - Technology	222,176.52	7,450.45	0.00	214,726.07	214,726.07
Support Serv - Pupil Accounting	71,004.54	0.00	71,004.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	328,996.17	0.00	328,996.17	0.00	0.00
Community Services	335,714.63	0.00	335,714.63	0.00	0.00
Payments to Government Agencies	155,475.48	155,475.48	0.00	0.00	0.00
Facilities Acquisition	954.45	954.45	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,973,388.64	0.00	5,973,388.64	0.00	0.00
Support Serv - Pupil	3,430,200.88	0.00	3,430,200.88	0.00	0.00
Support Serv - Instructional	948,442.10	0.00	948,442.10	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	151,813.56	0.00	2,152.20	149,661.36	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	310.00	0.00	88.70	221.30	221.30
Support Serv - Technology	862.50	0.00	246.79	615.71	615.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,098,275.76	605,278.32	492,997.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,010,839.85	4,010,839.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,510,788.56	4,510,788.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	48,777,222.53	**9,566,734.67**	**33,799,343.71**	**5,411,144.15**	**1,140,051.25**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82120 River Rouge, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,353,250.24	236,142.13	7,117,108.11	0.00	0.00
Support Serv - Pupil	546,316.66	0.00	546,316.66	0.00	0.00
Support Serv - Instructional	1,250,775.78	98,381.41	1,152,394.37	0.00	0.00
Support Serv - Board of Ed	371,798.83	56.79	371,742.04	0.00	0.00
Support Serv - Executive Adm	279,893.70	0.00	279,893.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	479,295.16	0.00	479,295.16	0.00	0.00
Support Serv - Business	492,795.77	157,110.90	0.00	335,684.87	335,684.87
Operations and Maintenance	1,968,392.43	37,304.20	24,039.90	1,907,048.33	0.00
Pupil Transportation	715,059.62	0.00	715,059.62	0.00	0.00
Support Serv - Planning & Research	31,725.91	0.00	31,725.91	0.00	0.00
Support Serv - Communication	65,750.70	0.00	65,750.70	0.00	0.00
Support Serv - Staff & Personnel	201,761.26	0.00	155,623.46	46,137.80	46,137.80
Support Serv - Technology	93,893.43	0.00	0.00	93,893.43	93,893.43
Support Serv - Pupil Accounting	54,150.07	0.00	54,150.07	0.00	0.00
Support Serv - Central - Other	46,764.54	0.00	46,764.54	0.00	0.00
Support Serv - Other	179,458.05	280.70	179,177.35	0.00	0.00
Community Services	160,361.11	35,057.71	125,303.40	0.00	0.00
Payments to Government Agencies	75,000.00	75,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	632,393.84	31,355.00	601,038.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,330,971.64	3,330,971.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,329,808.74	**4,001,660.48**	**11,945,383.83**	**2,382,764.43**	**475,716.10**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82130 Romulus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,483,742.82	19,459.61	22,464,283.21	0.00	0.00
Support Serv - Pupil	3,173,891.05	0.00	3,173,891.05	0.00	0.00
Support Serv - Instructional	2,562,141.02	0.00	2,562,141.02	0.00	0.00
Support Serv - Board of Ed	125,184.87	0.00	125,184.87	0.00	0.00
Support Serv - Executive Adm	326,373.59	0.00	326,373.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,392,612.03	0.00	2,392,612.03	0.00	0.00
Support Serv - Business	501,095.26	0.01	0.00	501,095.25	501,095.25
Operations and Maintenance	4,446,909.74	0.00	0.00	4,446,909.74	0.00
Pupil Transportation	3,354,086.98	0.00	3,354,086.98	0.00	0.00
Support Serv - Planning & Research	648,691.52	0.00	648,691.52	0.00	0.00
Support Serv - Communication	6,749.00	0.00	6,749.00	0.00	0.00
Support Serv - Staff & Personnel	326,976.99	0.00	821.96	326,155.03	326,155.03
Support Serv - Technology	872,119.32	31,319.38	0.00	840,799.94	840,799.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	479,070.97	0.00	479,070.97	0.00	0.00
Community Services	36,395.38	0.00	36,395.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,795,102.42	763,782.49	1,031,319.93	0.00	0.00
Community Services	14,364.67	0.00	14,364.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,757,308.88	8,757,308.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	871,048.95	871,048.95	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	53,173,865.46	**10,442,919.32**	**36,615,986.18**	**6,114,959.96**	**1,668,050.22**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82140 South Redford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,597,611.00	25,690.00	18,571,921.00	0.00	0.00
Support Serv - Pupil	2,990,343.65	0.00	2,990,343.65	0.00	0.00
Support Serv - Instructional	1,192,313.87	36,853.77	1,155,460.10	0.00	0.00
Support Serv - Board of Ed	156,403.19	0.00	156,403.19	0.00	0.00
Support Serv - Executive Adm	547,645.34	0.00	547,645.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,077,601.90	0.00	2,077,601.90	0.00	0.00
Support Serv - Business	580,969.00	46,406.65	0.00	534,562.35	534,562.35
Operations and Maintenance	3,003,015.08	39,660.92	0.00	2,963,354.16	0.00
Pupil Transportation	1,112,447.76	0.00	1,112,447.76	0.00	0.00
Support Serv - Planning & Research	191,759.20	0.00	191,759.20	0.00	0.00
Support Serv - Communication	131,552.57	0.00	131,552.57	0.00	0.00
Support Serv - Staff & Personnel	48,590.71	0.00	17,921.19	30,669.52	30,669.52
Support Serv - Technology	249,599.20	5,060.78	3,999.76	240,538.66	240,538.66
Support Serv - Pupil Accounting	175,433.43	0.00	175,433.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	406,772.20	4,965.00	401,807.20	0.00	0.00
Community Services	248,123.82	0.00	248,123.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	90,198.81	0.00	90,198.81	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,143,834.11	76,275.60	1,067,558.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,746,799.00	4,746,799.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	33.32	33.32	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,691,047.16	**4,981,745.04**	**28,940,177.43**	**3,769,124.69**	**805,770.53**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82150 Taylor School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	47,070,774.10	33,298.30	47,037,475.80	0.00	0.00
Support Serv - Pupil	5,515,532.55	0.00	5,515,532.55	0.00	0.00
Support Serv - Instructional	5,620,197.29	44,080.73	5,576,116.56	0.00	0.00
Support Serv - Board of Ed	213,490.88	4,333.00	209,157.88	0.00	0.00
Support Serv - Executive Adm	370,235.06	0.00	370,235.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,371,493.88	0.00	4,371,493.88	0.00	0.00
Support Serv - Business	1,721,079.95	171,001.48	0.00	1,550,078.47	1,550,078.47
Operations and Maintenance	10,120,484.38	18,033.99	4,255.53	10,098,194.86	0.00
Pupil Transportation	4,853,413.21	524.00	4,852,889.21	0.00	0.00
Support Serv - Planning & Research	6,427.34	0.00	6,427.34	0.00	0.00
Support Serv - Communication	4,802.53	0.00	4,802.53	0.00	0.00
Support Serv - Staff & Personnel	531,080.36	0.00	4,034.74	527,045.62	527,045.62
Support Serv - Technology	524,243.20	0.00	0.00	524,243.20	524,243.20
Support Serv - Pupil Accounting	294,543.00	0.00	294,543.00	0.00	0.00
Support Serv - Central - Other	78,173.32	0.00	78,173.32	0.00	0.00
Support Serv - Other	773,001.56	70,641.12	702,360.44	0.00	0.00
Community Services	222,741.24	0.00	222,741.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	108,815.62	108,815.62	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,921,751.68	0.00	1,921,751.68	0.00	0.00
Support Serv - Pupil	1,263,890.93	0.00	1,263,890.93	0.00	0.00
Support Serv - Instructional	188,667.76	0.00	188,667.76	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16,481.00	0.00	4,715.84	11,765.16	0.00
Pupil Transportation	6,532.50	0.00	6,532.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	834.14	0.00	37.74	796.40	796.40
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,511,252.97	1,725,249.76	1,786,003.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,658,926.63	1,658,926.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,291,670.60	12,291,670.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	103,260,537.68	**16,126,575.23**	**74,421,838.74**	**12,712,123.71**	**2,602,163.69**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82155 Trenton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,766,454.64	32,630.58	16,733,824.06	0.00	0.00
Support Serv - Pupil	1,932,253.05	0.00	1,932,253.05	0.00	0.00
Support Serv - Instructional	1,096,531.47	898.62	1,095,632.85	0.00	0.00
Support Serv - Board of Ed	76,585.90	0.00	76,585.90	0.00	0.00
Support Serv - Executive Adm	308,688.28	0.00	308,688.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,323,849.20	0.00	1,323,849.20	0.00	0.00
Support Serv - Business	273,250.31	0.00	44,878.05	228,372.26	228,372.26
Operations and Maintenance	2,841,184.82	0.00	0.00	2,841,184.82	0.00
Pupil Transportation	736,451.93	0.00	736,451.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	254,435.08	0.00	0.00	254,435.08	254,435.08
Support Serv - Technology	299,566.38	0.00	0.00	299,566.38	299,566.38
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	138,247.21	0.00	138,247.21	0.00	0.00
Support Serv - Other	622,083.98	0.00	622,083.98	0.00	0.00
Community Services	67,883.90	0.00	67,883.90	0.00	0.00
Payments to Government Agencies	219,886.51	219,886.51	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,293,631.62	33,706.76	1,259,924.86	0.00	0.00
Support Serv - Pupil	2,234,885.25	0.00	2,234,885.25	0.00	0.00
Support Serv - Instructional	146,187.61	0.00	146,187.61	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,980.60	0.00	0.00	1,980.60	1,980.60
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	636,453.21	308,636.15	327,817.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,257,121.70	2,257,121.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,583,767.10	9,583,767.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,111,379.75	**12,436,647.42**	**27,049,193.19**	**3,625,539.14**	**784,354.32**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82160 Wayne-Westland Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	72,915,552.06	563,064.92	72,352,487.14	0.00	0.00
Support Serv - Pupil	8,738,106.23	0.00	8,738,106.23	0.00	0.00
Support Serv - Instructional	7,417,204.45	0.00	7,417,204.45	0.00	0.00
Support Serv - Board of Ed	589,869.04	0.00	589,869.04	0.00	0.00
Support Serv - Executive Adm	1,089,026.50	0.00	1,089,026.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,067,251.17	0.00	6,067,251.17	0.00	0.00
Support Serv - Business	962,861.00	0.00	0.00	962,861.00	962,861.00
Operations and Maintenance	14,503,602.32	8,915.00	1,236.28	14,493,451.04	0.00
Pupil Transportation	7,961,999.59	369,408.60	7,592,590.99	0.00	0.00
Support Serv - Planning & Research	111,102.18	0.00	111,102.18	0.00	0.00
Support Serv - Communication	337,451.03	9,052.02	328,399.01	0.00	0.00
Support Serv - Staff & Personnel	732,652.50	236.18	25,739.72	706,676.60	706,676.60
Support Serv - Technology	1,058,825.71	0.00	422,877.00	635,948.71	635,948.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,145,675.41	5,913.00	1,139,762.41	0.00	0.00
Community Services	264,924.01	0.00	264,924.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,175,180.64	30,448.53	5,144,732.11	0.00	0.00
Support Serv - Pupil	5,486,929.87	0.00	5,486,929.87	0.00	0.00
Support Serv - Instructional	624,490.31	0.00	624,490.31	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	30,675.00	0.00	0.00	30,675.00	0.00
Pupil Transportation	3,203.00	0.00	3,203.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,846,599.70	2,292,729.65	3,553,870.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,195,683.85	10,195,683.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,625,083.84	3,625,083.84	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	154,883,949.41	**17,100,535.59**	**120,953,801.47**	**16,829,612.35**	**2,305,486.31**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82170 Wyandotte, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,527,018.06	52,783.35	24,474,234.71	0.00	0.00
Support Serv - Pupil	1,099,886.58	0.00	1,099,886.58	0.00	0.00
Support Serv - Instructional	472,421.70	11.87	472,409.83	0.00	0.00
Support Serv - Board of Ed	105,142.51	0.00	105,142.51	0.00	0.00
Support Serv - Executive Adm	291,759.68	0.00	291,759.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,122,933.25	6,720.00	2,116,213.25	0.00	0.00
Support Serv - Business	729,488.62	48,784.47	0.00	680,704.15	680,704.15
Operations and Maintenance	4,589,082.11	25,532.81	59,387.39	4,504,161.91	0.00
Pupil Transportation	424,254.92	0.00	424,254.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	198,127.10	412.65	0.00	197,714.45	197,714.45
Support Serv - Technology	471,643.32	0.00	0.00	471,643.32	471,643.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	796,713.16	39,481.39	757,231.77	0.00	0.00
Community Services	264,557.56	0.00	264,557.56	0.00	0.00
Payments to Government Agencies	20,345.00	20,345.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	14,108,932.76	7,518.99	14,101,413.77	0.00	0.00
Support Serv - Pupil	2,880,181.21	0.00	2,880,181.21	0.00	0.00
Support Serv - Instructional	18,174.10	0.00	18,174.10	0.00	0.00
Support Serv - Board of Ed	6,904.00	0.00	6,904.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	669,024.73	73.43	668,951.30	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	548,777.08	7,160.76	0.00	541,616.32	0.00
Pupil Transportation	195,330.66	0.00	195,330.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,542,903.07	701,503.91	841,399.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,310,034.48	4,310,034.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	399,399.80	399,399.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,793,035.46	**5,619,762.91**	**48,777,432.40**	**6,395,840.15**	**1,350,061.92**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82180 Flat Rock Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,010,444.67	8,171.75	10,002,272.92	0.00	0.00
Support Serv - Pupil	961,447.61	0.00	961,447.61	0.00	0.00
Support Serv - Instructional	704,713.35	0.00	704,713.35	0.00	0.00
Support Serv - Board of Ed	64,156.72	0.00	64,156.72	0.00	0.00
Support Serv - Executive Adm	294,032.04	0.00	294,032.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,201,322.52	0.00	1,201,322.52	0.00	0.00
Support Serv - Business	609,944.70	316,526.44	0.00	293,418.26	293,418.26
Operations and Maintenance	1,971,400.46	9,705.12	5,500.00	1,956,195.34	0.00
Pupil Transportation	850,591.47	237,127.75	613,463.72	0.00	0.00
Support Serv - Planning & Research	1,162.00	0.00	1,162.00	0.00	0.00
Support Serv - Communication	6,314.39	0.00	6,314.39	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	382,909.36	92,652.84	0.00	290,256.52	290,256.52
Support Serv - Pupil Accounting	1,441.50	0.00	1,441.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	303,667.60	0.00	303,667.60	0.00	0.00
Community Services	78,740.70	0.00	78,740.70	0.00	0.00
Payments to Government Agencies	31,411.26	31,411.26	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	512,327.84	311,862.39	200,465.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,937,084.48	2,937,084.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	823,338.86	823,338.86	0.00	0.00	0.00
Trust Funds					
All Costs *	11,160.00	0.00	11,160.00	0.00	0.00
Enterprise Funds					
All Costs *	255,720.90	18,290.13	237,430.77	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,013,332.43	**4,786,171.02**	**14,687,291.29**	**2,539,870.12**	**583,674.78**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82230 Crestwood School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,973,593.92	30,416.45	18,943,177.47	0.00	0.00
Support Serv - Pupil	1,630,409.09	3,255.96	1,627,153.13	0.00	0.00
Support Serv - Instructional	1,157,588.62	165,108.58	992,480.04	0.00	0.00
Support Serv - Board of Ed	93,465.99	0.00	93,465.99	0.00	0.00
Support Serv - Executive Adm	437,968.22	1,164.45	436,803.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,785,190.52	68.29	1,785,122.23	0.00	0.00
Support Serv - Business	396,832.55	0.00	0.00	396,832.55	396,832.55
Operations and Maintenance	2,587,615.30	0.00	0.00	2,587,615.30	0.00
Pupil Transportation	1,326,834.71	0.00	1,326,834.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,586.91	0.00	6,586.91	0.00	0.00
Support Serv - Technology	238,455.66	125,401.12	0.00	113,054.54	113,054.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	251,438.20	0.00	251,438.20	0.00	0.00
Support Serv - Other	541,643.45	0.00	541,643.45	0.00	0.00
Community Services	66,510.30	0.00	66,510.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,021.42	0.00	0.00	1,021.42	0.00
Pupil Transportation	127.43	0.00	127.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,407,011.43	680,600.53	726,410.90	0.00	0.00
Community Services	231,439.42	9,216.79	222,222.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,049,576.97	1,049,576.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,183,310.11	**2,064,809.14**	**27,019,977.16**	**3,098,523.81**	**509,887.09**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82240 Westwood Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,573,531.67	23,510.15	16,550,021.52	0.00	0.00
Support Serv - Pupil	1,997,352.52	0.00	1,997,352.52	0.00	0.00
Support Serv - Instructional	2,019,994.77	0.00	2,019,994.77	0.00	0.00
Support Serv - Board of Ed	183,430.59	0.00	183,430.59	0.00	0.00
Support Serv - Executive Adm	292,572.55	0.00	292,572.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,245,793.30	0.00	1,245,793.30	0.00	0.00
Support Serv - Business	1,004,028.94	66,579.27	864.84	936,584.83	936,584.83
Operations and Maintenance	2,392,311.79	328,451.21	3,708.48	2,060,152.10	0.00
Pupil Transportation	1,526,097.64	0.00	1,526,097.64	0.00	0.00
Support Serv - Planning & Research	2,750.00	0.00	2,750.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	71,801.13	0.00	179.99	71,621.14	71,621.14
Support Serv - Technology	758,681.18	0.00	3,645.00	755,036.18	755,036.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	109,077.53	0.00	109,077.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	28,809.26	0.00	28,809.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,135,314.45	447,554.27	687,760.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	62,887.64	62,887.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,470,243.51	1,470,243.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,874,678.47	**2,399,226.05**	**24,652,058.17**	**3,823,394.25**	**1,763,242.15**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82250 Ecorse Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,822,658.66	0.00	5,822,658.66	0.00	0.00
Support Serv - Pupil	374,214.43	0.00	374,214.43	0.00	0.00
Support Serv - Instructional	291,205.26	0.00	291,205.26	0.00	0.00
Support Serv - Board of Ed	326,083.59	44,000.00	282,083.59	0.00	0.00
Support Serv - Executive Adm	329,589.24	0.00	329,589.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	712,533.07	0.00	712,533.07	0.00	0.00
Support Serv - Business	278,435.08	76,608.17	0.00	201,826.91	201,826.91
Operations and Maintenance	2,084,287.29	4,620.46	33,265.53	2,046,401.30	0.00
Pupil Transportation	593,408.87	0.00	593,408.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,917.72	0.00	0.00	29,917.72	29,917.72
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,842.82	0.00	190,842.82	0.00	0.00
Community Services	79,728.84	0.00	79,728.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	908,252.77	396,709.77	511,543.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,200,160.69	3,200,160.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,221,318.33	**3,722,099.09**	**9,221,073.31**	**2,278,145.93**	**231,744.63**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82290 Gibraltar School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,480,098.75	126,681.94	20,353,416.81	0.00	0.00
Support Serv - Pupil	1,421,124.22	51.00	1,421,073.22	0.00	0.00
Support Serv - Instructional	799,472.29	42,617.56	756,854.73	0.00	0.00
Support Serv - Board of Ed	71,563.64	0.00	71,563.64	0.00	0.00
Support Serv - Executive Adm	286,343.36	0.00	286,343.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,279,195.79	159.99	2,279,035.80	0.00	0.00
Support Serv - Business	701,814.37	277,495.13	0.00	424,319.24	424,319.24
Operations and Maintenance	3,868,248.86	18,205.95	0.00	3,850,042.91	0.00
Pupil Transportation	1,625,042.95	86,165.76	1,538,877.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,263.96	0.00	8,263.96	0.00	0.00
Support Serv - Staff & Personnel	15,465.30	0.00	8,485.62	6,979.68	6,979.68
Support Serv - Technology	445,508.81	72,556.98	60,482.86	312,468.97	312,468.97
Support Serv - Pupil Accounting	75,939.46	0.00	75,939.46	0.00	0.00
Support Serv - Central - Other	5,036.82	0.00	5,036.82	0.00	0.00
Support Serv - Other	612,466.52	45,875.17	566,591.35	0.00	0.00
Community Services	59,676.91	0.00	59,676.91	0.00	0.00
Payments to Government Agencies	50,778.86	50,778.86	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,137,387.07	412,064.92	725,322.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,592,048.45	4,592,048.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,095,568.15	3,095,568.15	0.00	0.00	0.00
Trust Funds					
All Costs *	6,363.00	0.00	6,363.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,637,407.54	**8,820,269.86**	**28,223,326.88**	**4,593,810.80**	**743,767.89**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82300 Grosse Ile Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,197,256.00	8,516.00	11,188,740.00	0.00	0.00
Support Serv - Pupil	1,018,210.00	0.00	1,018,210.00	0.00	0.00
Support Serv - Instructional	244,508.00	0.00	244,508.00	0.00	0.00
Support Serv - Board of Ed	73,835.00	0.00	73,835.00	0.00	0.00
Support Serv - Executive Adm	352,892.00	100.00	352,792.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,124,047.00	0.00	1,124,047.00	0.00	0.00
Support Serv - Business	388,885.00	44,759.00	19,305.00	324,821.00	324,821.00
Operations and Maintenance	1,846,165.00	9,574.00	0.00	1,836,591.00	0.00
Pupil Transportation	826,229.00	34,519.00	791,710.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,742.00	0.00	1,742.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	120,836.00	3,518.00	0.00	117,318.00	117,318.00
Support Serv - Pupil Accounting	45,033.00	0.00	45,033.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	510,788.00	0.00	510,788.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	635,616.00	371,045.00	264,571.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,165,619.00	3,165,619.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	280,819.00	280,819.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,832,480.00	**3,918,469.00**	**15,635,281.00**	**2,278,730.00**	**442,139.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82320 Harper Woods, The School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,312,679.29	109,019.55	7,203,659.74	0.00	0.00
Support Serv - Pupil	723,082.15	0.00	723,082.15	0.00	0.00
Support Serv - Instructional	452,662.93	0.00	452,662.93	0.00	0.00
Support Serv - Board of Ed	131,144.72	0.00	131,144.72	0.00	0.00
Support Serv - Executive Adm	253,846.37	9,147.36	244,699.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	781,883.00	0.00	781,883.00	0.00	0.00
Support Serv - Business	380,918.64	72,521.33	2,436.89	305,960.42	305,960.42
Operations and Maintenance	1,574,784.48	33,367.73	1,119.54	1,540,297.21	0.00
Pupil Transportation	273,801.39	18,466.28	255,335.11	0.00	0.00
Support Serv - Planning & Research	3,402.40	0.00	3,402.40	0.00	0.00
Support Serv - Communication	7,177.90	0.00	7,177.90	0.00	0.00
Support Serv - Staff & Personnel	10,301.99	0.00	9,641.99	660.00	660.00
Support Serv - Technology	38,011.40	3,942.17	0.00	34,069.23	34,069.23
Support Serv - Pupil Accounting	86.25	0.00	86.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	158,425.47	26,755.28	131,670.19	0.00	0.00
Community Services	50,137.08	0.00	50,137.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	646,568.33	379,691.71	266,876.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,348,270.83	2,348,270.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,147,184.62	**3,001,182.24**	**10,265,015.52**	**1,880,986.86**	**340,689.65**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82340 Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,349,554.03	106,716.18	15,242,837.85	0.00	0.00
Support Serv - Pupil	1,138,342.98	0.00	1,138,342.98	0.00	0.00
Support Serv - Instructional	585,798.44	694.76	585,103.68	0.00	0.00
Support Serv - Board of Ed	66,270.79	0.00	66,270.79	0.00	0.00
Support Serv - Executive Adm	316,515.24	0.00	316,515.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,210,084.45	5,739.00	1,204,345.45	0.00	0.00
Support Serv - Business	381,367.19	52,555.57	0.00	328,811.62	328,811.62
Operations and Maintenance	1,931,941.77	8,335.44	28,987.83	1,894,618.50	0.00
Pupil Transportation	1,733,388.69	355,621.28	1,377,767.41	0.00	0.00
Support Serv - Planning & Research	175.86	0.00	175.86	0.00	0.00
Support Serv - Communication	7,839.44	0.00	7,839.44	0.00	0.00
Support Serv - Staff & Personnel	15,457.41	0.00	0.00	15,457.41	15,457.41
Support Serv - Technology	236,786.91	0.00	54,608.96	182,177.95	182,177.95
Support Serv - Pupil Accounting	29,514.80	0.00	29,514.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	487,291.13	14,715.83	472,575.30	0.00	0.00
Community Services	9,939.52	0.00	9,939.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	39,710.00	39,710.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	439,938.19	0.00	439,938.19	0.00	0.00
Support Serv - Pupil	88,292.10	0.00	88,292.10	0.00	0.00
Support Serv - Instructional	19,474.27	0.00	19,474.27	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,757.54	0.00	6,086.57	1,670.97	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	714,961.75	396,819.69	318,142.06	0.00	0.00
Community Services	16,890.77	0.00	16,890.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,996,234.33	2,996,234.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	596,795.17	596,795.17	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,420,322.77	**4,573,937.25**	**21,423,649.07**	**2,422,736.45**	**526,446.98**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82365 Woodhaven-Brownstown School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,247,992.13	31,571.18	27,216,420.95	0.00	0.00
Support Serv - Pupil	2,448,912.77	0.00	2,448,912.77	0.00	0.00
Support Serv - Instructional	1,491,613.00	0.00	1,491,613.00	0.00	0.00
Support Serv - Board of Ed	388,759.13	0.00	388,759.13	0.00	0.00
Support Serv - Executive Adm	296,845.06	0.00	296,845.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,653,687.94	0.00	2,653,687.94	0.00	0.00
Support Serv - Business	1,137,327.88	477,826.76	0.00	659,501.12	659,501.12
Operations and Maintenance	3,780,697.62	5,475.00	0.00	3,775,222.62	0.00
Pupil Transportation	1,788,978.75	0.00	1,788,978.75	0.00	0.00
Support Serv - Planning & Research	9,121.12	0.00	9,121.12	0.00	0.00
Support Serv - Communication	17,708.10	5,057.05	12,651.05	0.00	0.00
Support Serv - Staff & Personnel	260,027.97	0.00	20,748.91	239,279.06	239,279.06
Support Serv - Technology	631,795.29	46,025.76	90,382.00	495,387.53	495,387.53
Support Serv - Pupil Accounting	47,856.45	0.00	47,856.45	0.00	0.00
Support Serv - Central - Other	25,718.58	0.00	25,718.58	0.00	0.00
Support Serv - Other	568,307.57	3,468.45	564,839.12	0.00	0.00
Community Services	10,557.50	0.00	10,557.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	2,040,160.00	0.00	2,040,160.00	0.00	0.00
Support Serv - Instructional	248,307.93	0.00	248,307.93	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,584,759.12	574,904.20	1,009,854.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,028,382.82	8,028,382.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,764,391.09	1,764,391.09	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	56,471,907.82	**10,937,102.31**	**40,365,415.18**	**5,169,390.33**	**1,394,167.71**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82390 Northville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	43,374,080.56	23,090.00	43,350,990.56	0.00	0.00
Support Serv - Pupil	3,985,736.68	0.00	3,985,736.68	0.00	0.00
Support Serv - Instructional	1,982,033.87	0.00	1,982,033.87	0.00	0.00
Support Serv - Board of Ed	265,720.81	0.00	265,720.81	0.00	0.00
Support Serv - Executive Adm	771,922.87	0.00	771,922.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,619,262.51	0.00	3,619,262.51	0.00	0.00
Support Serv - Business	813,746.65	229,930.98	41,145.00	542,670.67	542,670.67
Operations and Maintenance	6,871,759.85	780.62	0.00	6,870,979.23	0.00
Pupil Transportation	2,252,097.16	0.00	2,252,097.16	0.00	0.00
Support Serv - Planning & Research	54,240.26	0.00	54,240.26	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	251,384.22	0.00	76,986.00	174,398.22	174,398.22
Support Serv - Technology	693,232.31	9,330.98	23,521.35	660,379.98	660,379.98
Support Serv - Pupil Accounting	39,236.15	0.00	39,236.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	711,173.29	7,020.00	704,153.29	0.00	0.00
Community Services	62,858.15	0.00	62,858.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,241,049.90	299,560.68	8,941,489.22	0.00	0.00
Support Serv - Pupil	3,019,066.08	0.00	3,019,066.08	0.00	0.00
Support Serv - Instructional	230,469.70	0.00	230,469.70	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	407,523.08	0.00	407,523.08	0.00	0.00
Support Serv - Business	7,000.00	0.00	0.00	7,000.00	7,000.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	79,930.63	0.00	79,930.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,302,764.86	1,128,703.86	1,174,061.00	0.00	0.00
Community Services	2,168,442.47	2,435.94	2,166,006.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,733,550.21	10,733,550.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	6,950.00	0.00	6,950.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	93,945,232.27	**12,434,403.27**	**73,255,400.90**	**8,255,428.10**	**1,384,448.87**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82400 Riverview Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,561,792.77	17,098.60	15,544,694.17	0.00	0.00
Support Serv - Pupil	1,304,657.16	0.00	1,304,657.16	0.00	0.00
Support Serv - Instructional	584,192.26	0.00	584,192.26	0.00	0.00
Support Serv - Board of Ed	50,296.30	0.00	50,296.30	0.00	0.00
Support Serv - Executive Adm	287,109.44	0.00	287,109.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,518,521.18	1,069.40	1,517,451.78	0.00	0.00
Support Serv - Business	398,655.87	73,994.94	0.00	324,660.93	324,660.93
Operations and Maintenance	2,724,738.60	120,971.71	0.00	2,603,766.89	0.00
Pupil Transportation	501,846.72	0.00	501,846.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	55,453.62	0.00	5,657.38	49,796.24	49,796.24
Support Serv - Technology	463,076.82	4,676.19	0.00	458,400.63	458,400.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	435,824.88	21,696.30	414,128.58	0.00	0.00
Community Services	78,604.96	0.00	78,604.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,672.09	0.00	2,672.09	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	579,629.73	364,572.95	215,056.78	0.00	0.00
Community Services	114,834.46	137.79	114,696.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,309,927.72	1,309,927.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,971,834.58	**1,914,145.60**	**20,621,064.29**	**3,436,624.69**	**832,857.80**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82405 Southgate Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,546,880.13	140,641.09	27,406,239.04	0.00	0.00
Support Serv - Pupil	3,659,939.30	0.00	3,659,939.30	0.00	0.00
Support Serv - Instructional	2,917,745.46	52,806.32	2,864,939.14	0.00	0.00
Support Serv - Board of Ed	135,555.14	0.00	135,555.14	0.00	0.00
Support Serv - Executive Adm	506,948.43	0.00	506,948.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,712,368.84	7,616.01	2,704,752.83	0.00	0.00
Support Serv - Business	1,873,002.98	465,613.58	24,887.11	1,382,502.29	1,382,502.29
Operations and Maintenance	3,794,848.23	0.00	0.00	3,794,848.23	0.00
Pupil Transportation	1,279,220.18	0.00	1,279,220.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,751.99	0.00	5,751.99	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	678,506.68	0.00	678,506.68	0.00	0.00
Support Serv - Other	568,065.96	2,727.53	565,338.43	0.00	0.00
Community Services	418,879.66	0.00	418,879.66	0.00	0.00
Payments to Government Agencies	2,460.76	2,460.76	0.00	0.00	0.00
Facilities Acquisition	55,601.56	55,601.56	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,982,864.49	48,061.05	3,934,803.44	0.00	0.00
Support Serv - Pupil	1,664,787.17	0.00	1,664,787.17	0.00	0.00
Support Serv - Instructional	504,333.40	1,163.98	503,169.42	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22,746.71	0.00	0.00	22,746.71	22,746.71
Operations and Maintenance	341,225.56	0.00	0.00	341,225.56	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,442,927.18	680,396.71	762,530.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	904.99	904.99	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,057,955.88	4,057,955.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,173,520.68	**5,515,949.46**	**47,116,248.43**	**5,541,322.79**	**1,405,249.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82430 Van Buren Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,336,139.94	54,583.48	30,281,556.46	0.00	0.00
Support Serv - Pupil	2,665,076.18	0.00	2,665,076.18	0.00	0.00
Support Serv - Instructional	2,576,974.38	21,041.15	2,555,933.23	0.00	0.00
Support Serv - Board of Ed	466,214.76	0.00	466,214.76	0.00	0.00
Support Serv - Executive Adm	142,032.44	6,174.98	135,857.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,975,863.26	0.00	3,975,863.26	0.00	0.00
Support Serv - Business	624,212.91	43,021.02	45,202.50	535,989.39	535,989.39
Operations and Maintenance	5,702,585.20	307,700.51	0.00	5,394,884.69	0.00
Pupil Transportation	3,831,152.87	147,557.62	3,683,595.25	0.00	0.00
Support Serv - Planning & Research	4,425.00	0.00	4,425.00	0.00	0.00
Support Serv - Communication	38,596.86	0.00	38,596.86	0.00	0.00
Support Serv - Staff & Personnel	169,866.45	0.00	47,785.37	122,081.08	122,081.08
Support Serv - Technology	125,580.87	0.00	0.00	125,580.87	125,580.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	76,692.59	0.00	76,692.59	0.00	0.00
Payments to Government Agencies	10,718.20	10,718.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,758,769.48	850,506.09	908,263.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,151,302.28	7,151,302.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,143,191.60	29,143,191.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	88,799,395.27	**37,735,796.93**	**44,885,062.31**	**6,178,536.03**	**783,651.34**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82701 University Preparatory Science and Math (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,711,357.00	0.00	2,711,357.00	0.00	0.00
Support Serv - Pupil	72,428.50	0.00	72,428.50	0.00	0.00
Support Serv - Instructional	38,376.09	0.00	38,376.09	0.00	0.00
Support Serv - Board of Ed	43,137.40	0.00	43,137.40	0.00	0.00
Support Serv - Executive Adm	235,945.90	0.00	235,945.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	549,301.35	0.00	549,301.35	0.00	0.00
Support Serv - Business	603,662.06	27,554.23	3,113.48	572,994.35	572,994.35
Operations and Maintenance	515,818.38	0.00	0.00	515,818.38	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	36,309.43	0.00	0.00	36,309.43	36,309.43
Support Serv - Technology	423,722.18	0.00	0.00	423,722.18	423,722.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,973.13	0.00	6,973.13	0.00	0.00
Community Services	3,100.77	0.00	3,100.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	174,841.35	23,047.17	151,794.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,414,973.54	**50,601.40**	**3,815,527.80**	**1,548,844.34**	**1,033,025.96**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82702 University Preparatory Academy (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,110,497.28	0.00	9,110,497.28	0.00	0.00
Support Serv - Pupil	176,643.37	0.00	176,643.37	0.00	0.00
Support Serv - Instructional	263,108.84	0.00	263,108.84	0.00	0.00
Support Serv - Board of Ed	73,107.38	0.00	73,107.38	0.00	0.00
Support Serv - Executive Adm	639,565.00	0.00	639,565.00	0.00	0.00
Support Serv - Grant Writer	61,245.17	0.00	61,245.17	0.00	0.00
Support Serv - School Adm	1,251,165.63	0.00	1,251,165.63	0.00	0.00
Support Serv - Business	2,088,319.38	73,679.86	36,686.19	1,977,953.33	1,977,953.33
Operations and Maintenance	1,404,499.53	0.00	29,100.00	1,375,399.53	0.00
Pupil Transportation	92,559.37	0.00	92,559.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	391,565.94	0.00	251,224.81	140,341.13	140,341.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	112,721.04	0.00	112,721.04	0.00	0.00
Community Services	14,156.08	0.00	14,156.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	615,695.13	615,695.13	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	674,091.03	44,686.01	629,405.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,968,940.17	**734,061.00**	**12,741,185.18**	**3,493,693.99**	**2,118,294.46**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82703 Henry Ford Academy: School for Creative Studies (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,332,953.96	0.00	2,332,953.96	0.00	0.00
Support Serv - Pupil	343,979.18	0.00	343,979.18	0.00	0.00
Support Serv - Instructional	577,916.90	205,441.24	372,475.66	0.00	0.00
Support Serv - Board of Ed	54,300.44	0.00	54,300.44	0.00	0.00
Support Serv - Executive Adm	7,277.00	0.00	7,277.00	0.00	0.00
Support Serv - Grant Writer	133,000.00	0.00	133,000.00	0.00	0.00
Support Serv - School Adm	321,867.95	0.00	321,867.95	0.00	0.00
Support Serv - Business	580,376.48	19,726.96	0.00	560,649.52	560,649.52
Operations and Maintenance	957,760.21	51,729.73	0.00	906,030.48	0.00
Pupil Transportation	23,546.63	0.00	23,546.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	62,710.97	0.00	62,710.97	0.00	0.00
Support Serv - Staff & Personnel	26,788.74	526.88	0.00	26,261.86	26,261.86
Support Serv - Technology	50,921.80	23,782.19	0.00	27,139.61	27,139.61
Support Serv - Pupil Accounting	81,023.83	0.00	81,023.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	40,036.42	236.86	39,799.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	196,600.60	196,600.60	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,811.00	101,485.90	79,325.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,971,872.11	**599,530.36**	**3,852,260.28**	**1,520,081.47**	**614,050.99**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82716 Vista Meadows Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	248,727.00	1,218.00	247,509.00	0.00	0.00
Support Serv - Pupil	124,211.00	0.00	124,211.00	0.00	0.00
Support Serv - Instructional	3,099.00	0.00	3,099.00	0.00	0.00
Support Serv - Board of Ed	55,026.00	0.00	55,026.00	0.00	0.00
Support Serv - Executive Adm	69,950.00	0.00	69,950.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	84,214.00	0.00	84,214.00	0.00	0.00
Support Serv - Business	12,475.00	6,354.00	0.00	6,121.00	6,121.00
Operations and Maintenance	107,714.00	0.00	0.00	107,714.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	17,938.00	0.00	0.00	17,938.00	17,938.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,912.00	29,912.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	753,266.00	**37,484.00**	**584,009.00**	**131,773.00**	**24,059.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82717 Achieve Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,172,550.00	0.00	2,172,550.00	0.00	0.00
Support Serv - Pupil	68,260.00	0.00	68,260.00	0.00	0.00
Support Serv - Instructional	494,308.00	0.00	494,308.00	0.00	0.00
Support Serv - Board of Ed	90,017.00	0.00	90,017.00	0.00	0.00
Support Serv - Executive Adm	344,697.00	0.00	344,697.00	0.00	0.00
Support Serv - Grant Writer	24,903.00	0.00	24,903.00	0.00	0.00
Support Serv - School Adm	338,269.00	0.00	338,269.00	0.00	0.00
Support Serv - Business	79,712.00	0.00	0.00	79,712.00	79,712.00
Operations and Maintenance	1,416,326.00	0.00	3,626.00	1,412,700.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,029.00	0.00	29,029.00	0.00	0.00
Support Serv - Staff & Personnel	146,646.00	0.00	0.00	146,646.00	146,646.00
Support Serv - Technology	111,798.00	0.00	0.00	111,798.00	111,798.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	69,981.00	0.00	69,981.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	129,990.00	6,676.00	123,314.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,516,486.00	**6,676.00**	**3,758,954.00**	**1,750,856.00**	**338,156.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82718 Quest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,455,138.00	0.00	2,455,138.00	0.00	0.00
Support Serv - Pupil	133,062.00	0.00	133,062.00	0.00	0.00
Support Serv - Instructional	496,629.00	0.00	496,629.00	0.00	0.00
Support Serv - Board of Ed	61,610.00	0.00	61,610.00	0.00	0.00
Support Serv - Executive Adm	241,493.00	0.00	241,493.00	0.00	0.00
Support Serv - Grant Writer	12,712.00	0.00	12,712.00	0.00	0.00
Support Serv - School Adm	316,755.00	0.00	316,755.00	0.00	0.00
Support Serv - Business	51,396.00	0.00	0.00	51,396.00	51,396.00
Operations and Maintenance	1,436,176.00	0.00	0.00	1,436,176.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,967.00	0.00	18,967.00	0.00	0.00
Support Serv - Staff & Personnel	83,069.00	0.00	0.00	83,069.00	83,069.00
Support Serv - Technology	57,068.00	0.00	0.00	57,068.00	57,068.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,122.00	0.00	45,122.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	213,190.00	43,654.00	169,536.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,622,387.00	**43,654.00**	**3,951,024.00**	**1,627,709.00**	**191,533.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82719 Washington-Parks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,505,801.84	82,227.04	1,423,574.80	0.00	0.00
Support Serv - Pupil	70,408.74	0.00	70,408.74	0.00	0.00
Support Serv - Instructional	314,937.21	120,356.20	194,581.01	0.00	0.00
Support Serv - Board of Ed	45,388.80	0.00	45,388.80	0.00	0.00
Support Serv - Executive Adm	575,741.55	0.00	575,741.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	251,799.42	0.00	251,799.42	0.00	0.00
Support Serv - Business	19,048.50	3,637.67	0.00	15,410.83	15,410.83
Operations and Maintenance	874,596.55	13,240.00	0.00	861,356.55	0.00
Pupil Transportation	590.00	0.00	590.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,043.03	0.00	32,043.03	0.00	0.00
Support Serv - Staff & Personnel	26,724.20	0.00	12,050.99	14,673.21	14,673.21
Support Serv - Technology	48,674.36	0.00	11,394.00	37,280.36	37,280.36
Support Serv - Pupil Accounting	2,229.80	0.00	2,229.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,628.71	0.00	31,628.71	0.00	0.00
Community Services	24,644.33	0.00	24,644.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	278,311.28	220,405.06	57,906.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,102,568.32	**439,865.97**	**2,733,981.40**	**928,720.95**	**67,364.40**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82720 Lincoln-King Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,371,584.97	85,836.53	1,285,748.44	0.00	0.00
Support Serv - Pupil	97,296.79	0.00	97,296.79	0.00	0.00
Support Serv - Instructional	329,386.32	101,195.23	228,191.09	0.00	0.00
Support Serv - Board of Ed	56,164.01	0.00	56,164.01	0.00	0.00
Support Serv - Executive Adm	572,256.75	0.00	572,256.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	238,878.24	0.00	238,878.24	0.00	0.00
Support Serv - Business	15,284.47	3,904.33	0.00	11,380.14	11,380.14
Operations and Maintenance	841,197.95	0.00	0.00	841,197.95	0.00
Pupil Transportation	720.00	0.00	720.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,168.02	0.00	29,168.02	0.00	0.00
Support Serv - Staff & Personnel	23,602.42	0.00	11,931.79	11,670.63	11,670.63
Support Serv - Technology	66,073.74	0.00	11,442.08	54,631.66	54,631.66
Support Serv - Pupil Accounting	2,171.00	0.00	2,171.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,579.57	0.00	11,579.57	0.00	0.00
Community Services	22,527.51	0.00	22,527.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	290,127.54	220,548.90	69,578.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,968,019.30	**411,484.99**	**2,637,653.93**	**918,880.38**	**77,682.43**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82722 Detroit Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,151,657.40	285,657.88	865,999.52	0.00	0.00
Support Serv - Pupil	138,189.33	0.00	138,189.33	0.00	0.00
Support Serv - Instructional	96,737.00	0.00	96,737.00	0.00	0.00
Support Serv - Board of Ed	63,904.80	0.00	63,904.80	0.00	0.00
Support Serv - Executive Adm	137,355.15	0.00	137,355.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	238,665.47	0.00	238,665.47	0.00	0.00
Support Serv - Business	101,056.21	0.00	6,000.00	95,056.21	95,056.21
Operations and Maintenance	417,449.38	0.00	0.00	417,449.38	0.00
Pupil Transportation	2,426.00	0.00	2,426.00	0.00	0.00
Support Serv - Planning & Research	16,800.00	0.00	16,800.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	16,800.00	0.00	0.00	16,800.00	16,800.00
Support Serv - Technology	47,581.82	0.00	4,324.78	43,257.04	43,257.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	106,478.61	0.00	106,478.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,342.12	8,342.12	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,543,443.29	**294,000.00**	**1,676,880.66**	**572,562.63**	**155,113.25**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82723 Legacy Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,893,366.00	0.00	1,893,366.00	0.00	0.00
Support Serv - Pupil	95,817.00	0.00	95,817.00	0.00	0.00
Support Serv - Instructional	412,838.00	0.00	412,838.00	0.00	0.00
Support Serv - Board of Ed	54,553.00	0.00	54,553.00	0.00	0.00
Support Serv - Executive Adm	216,700.00	0.00	216,700.00	0.00	0.00
Support Serv - Grant Writer	53,815.00	0.00	53,815.00	0.00	0.00
Support Serv - School Adm	426,461.00	0.00	426,461.00	0.00	0.00
Support Serv - Business	51,396.00	0.00	0.00	51,396.00	51,396.00
Operations and Maintenance	1,429,876.00	0.00	17,041.00	1,412,835.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26,204.00	0.00	26,204.00	0.00	0.00
Support Serv - Staff & Personnel	141,890.00	0.00	0.00	141,890.00	141,890.00
Support Serv - Technology	48,057.00	0.00	0.00	48,057.00	48,057.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,122.00	0.00	45,122.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	196,352.00	46,529.00	149,823.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,092,447.00	**46,529.00**	**3,391,740.00**	**1,654,178.00**	**241,343.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82724 University Yes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	571,821.55	0.00	571,821.55	0.00	0.00
Support Serv - Pupil	6,725.00	0.00	6,725.00	0.00	0.00
Support Serv - Instructional	34,923.81	0.00	34,923.81	0.00	0.00
Support Serv - Board of Ed	21,181.36	0.00	21,181.36	0.00	0.00
Support Serv - Executive Adm	26,522.64	0.00	26,522.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	208,571.19	0.00	208,571.19	0.00	0.00
Support Serv - Business	169,946.83	33,671.63	518.98	135,756.22	135,756.22
Operations and Maintenance	210,073.71	0.00	0.00	210,073.71	0.00
Pupil Transportation	13,960.00	0.00	13,960.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	284,257.35	0.00	0.00	284,257.35	284,257.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,323.14	0.00	2,323.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,779,873.52	5,779,873.52	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,656.00	0.00	51,656.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,381,836.10	**5,813,545.15**	**938,203.67**	**630,087.28**	**420,013.57**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82725 Global Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	612,614.00	0.00	612,614.00	0.00	0.00
Support Serv - Pupil	24,744.80	0.00	24,744.80	0.00	0.00
Support Serv - Instructional	128,015.36	0.00	128,015.36	0.00	0.00
Support Serv - Board of Ed	36,029.29	0.00	36,029.29	0.00	0.00
Support Serv - Executive Adm	157,942.08	10,200.00	147,742.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	83,535.01	0.00	83,535.01	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	232,406.63	0.00	0.00	232,406.63	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,745.66	0.00	22,745.66	0.00	0.00
Support Serv - Staff & Personnel	5,389.17	0.00	0.00	5,389.17	5,389.17
Support Serv - Technology	1,250.00	0.00	0.00	1,250.00	1,250.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	250.00	0.00	250.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	47,453.00	25,774.00	21,679.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,352,375.00	**35,974.00**	**1,077,355.20**	**239,045.80**	**6,639.17**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82726 Japanese American School of South East Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	155,678.16	0.00	155,678.16	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	12,390.00	0.00	12,390.00	0.00	0.00
Support Serv - Board of Ed	8,674.45	0.00	8,674.45	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,614.27	0.00	5,614.27	0.00	0.00
Support Serv - Business	6,886.00	0.00	0.00	6,886.00	6,886.00
Operations and Maintenance	23,981.09	0.00	0.00	23,981.09	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,957.93	0.00	22,957.93	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,995.00	0.00	0.00	5,995.00	5,995.00
Support Serv - Pupil Accounting	455.20	0.00	455.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	242,632.10	**0.00**	**205,770.01**	**36,862.09**	**12,881.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82902 Casa Richard Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	557,713.95	0.00	557,713.95	0.00	0.00
Support Serv - Pupil	93,339.74	0.00	93,339.74	0.00	0.00
Support Serv - Instructional	108,867.11	0.00	108,867.11	0.00	0.00
Support Serv - Board of Ed	30,981.88	0.00	30,981.88	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	89,147.90	0.00	89,147.90	0.00	0.00
Support Serv - Business	11,288.75	0.00	0.00	11,288.75	11,288.75
Operations and Maintenance	189,105.48	0.00	0.00	189,105.48	0.00
Pupil Transportation	1,105.00	0.00	1,105.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,667.83	25,706.84	3,960.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,111,217.64	**25,706.84**	**885,116.57**	**200,394.23**	**11,288.75**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82903 Aisha Shule/WEB Dubois Prep. Academy School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,091,362.00	1,912.00	1,089,450.00	0.00	0.00
Support Serv - Pupil	27,819.00	0.00	27,819.00	0.00	0.00
Support Serv - Instructional	3,504.00	0.00	3,504.00	0.00	0.00
Support Serv - Board of Ed	47,371.00	8,786.00	38,585.00	0.00	0.00
Support Serv - Executive Adm	193,585.00	0.00	193,585.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	249,828.00	0.00	249,828.00	0.00	0.00
Support Serv - Business	111,679.00	417.00	0.00	111,262.00	111,262.00
Operations and Maintenance	330,455.00	0.00	0.00	330,455.00	0.00
Pupil Transportation	8,676.00	0.00	8,676.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	14,009.00	0.00	14,009.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	78,762.00	42,776.00	35,986.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,157,050.00	**53,891.00**	**1,661,442.00**	**441,717.00**	**111,262.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82904 Plymouth Educational Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,722,487.42	138,941.30	4,583,546.12	0.00	0.00
Support Serv - Pupil	212,425.55	0.00	212,425.55	0.00	0.00
Support Serv - Instructional	111,587.52	0.00	111,587.52	0.00	0.00
Support Serv - Board of Ed	167,761.68	0.00	167,761.68	0.00	0.00
Support Serv - Executive Adm	723,192.34	0.00	723,192.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	610,592.44	3.00	610,589.44	0.00	0.00
Support Serv - Business	665,139.39	111,800.38	24,066.00	529,273.01	529,273.01
Operations and Maintenance	1,320,465.18	116,055.20	79,658.98	1,124,751.00	0.00
Pupil Transportation	26,595.03	0.00	26,595.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	96,411.60	0.00	100.00	96,311.60	96,311.60
Support Serv - Technology	176,873.96	97,061.96	0.00	79,812.00	79,812.00
Support Serv - Pupil Accounting	68,696.91	0.00	68,696.91	0.00	0.00
Support Serv - Central - Other	18,278.50	0.00	18,278.50	0.00	0.00
Support Serv - Other	56,484.07	0.00	56,484.07	0.00	0.00
Community Services	5,987.51	0.00	5,987.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	2,879.70	0.00	2,879.70	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	668,846.00	465,123.80	203,722.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,950.00	0.00	1,950.00	0.00	0.00
Debt Service Funds					
All Costs **	1,098,328.00	1,098,328.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,754,982.80	**2,027,313.64**	**6,897,521.55**	**1,830,147.61**	**705,396.61**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82905 Nataki Talibah Schoolhouse of Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,618,774.17	0.00	1,618,774.17	0.00	0.00
Support Serv - Pupil	72,024.53	0.00	72,024.53	0.00	0.00
Support Serv - Instructional	209,949.16	40,450.05	169,499.11	0.00	0.00
Support Serv - Board of Ed	36,759.39	0.00	36,759.39	0.00	0.00
Support Serv - Executive Adm	330,703.53	0.00	330,703.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	266,352.90	551.50	265,801.40	0.00	0.00
Support Serv - Business	128,060.15	9,647.10	62,035.83	56,377.22	56,377.22
Operations and Maintenance	218,067.32	7,409.53	0.00	210,657.79	0.00
Pupil Transportation	3,511.17	0.00	3,511.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,250.00	0.00	5,250.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	123,374.22	1,965.00	121,409.22	0.00	0.00
Community Services	25,475.25	0.00	25,475.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	553,057.74	553,057.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	117,107.75	117,107.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,708,467.28	**730,188.67**	**2,711,243.60**	**267,035.01**	**56,377.22**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82907 Michigan Technical Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,271,645.88	164,274.26	4,107,371.62	0.00	0.00
Support Serv - Pupil	262,867.46	0.00	262,867.46	0.00	0.00
Support Serv - Instructional	452,344.65	53,578.79	398,765.86	0.00	0.00
Support Serv - Board of Ed	116,597.58	0.00	116,597.58	0.00	0.00
Support Serv - Executive Adm	736,002.16	3,044.20	732,957.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	793,939.49	6,464.02	787,475.47	0.00	0.00
Support Serv - Business	48,453.60	43,945.96	0.00	4,507.64	4,507.64
Operations and Maintenance	1,225,961.66	82,416.29	0.00	1,143,545.37	0.00
Pupil Transportation	501,801.89	11,328.16	490,473.73	0.00	0.00
Support Serv - Planning & Research	21,465.95	0.00	21,465.95	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,617.66	0.00	5,401.22	3,216.44	3,216.44
Support Serv - Technology	113,818.40	861.75	57,876.54	55,080.11	55,080.11
Support Serv - Pupil Accounting	824.40	0.00	824.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	54,072.86	329.25	53,743.61	0.00	0.00
Community Services	43,782.36	5,397.22	38,385.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	607,003.81	501,613.58	105,390.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	863,534.94	863,534.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,122,734.75	**1,736,788.42**	**7,179,596.77**	**1,206,349.56**	**62,804.19**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82909 Detroit West Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,361,497.00	13,578.00	1,347,919.00	0.00	0.00
Support Serv - Pupil	85,501.00	0.00	85,501.00	0.00	0.00
Support Serv - Instructional	21,637.00	0.00	21,637.00	0.00	0.00
Support Serv - Board of Ed	143,862.00	0.00	143,862.00	0.00	0.00
Support Serv - Executive Adm	223,722.00	0.00	223,722.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	213,881.00	0.00	213,881.00	0.00	0.00
Support Serv - Business	1,371.00	20.00	0.00	1,351.00	1,351.00
Operations and Maintenance	499,879.00	0.00	0.00	499,879.00	0.00
Pupil Transportation	60,702.00	0.00	60,702.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	9,857.00	2,994.00	0.00	6,863.00	6,863.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	37,714.00	0.00	37,714.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	174,535.00	157,273.00	17,262.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,834,158.00	**173,865.00**	**2,152,200.00**	**508,093.00**	**8,214.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82910 Martin Luther King, Jr. Education Center Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,613,494.00	9,420.00	1,604,074.00	0.00	0.00
Support Serv - Pupil	67,563.00	0.00	67,563.00	0.00	0.00
Support Serv - Instructional	6,785.00	0.00	6,785.00	0.00	0.00
Support Serv - Board of Ed	103,078.00	0.00	103,078.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	340,829.00	0.00	340,829.00	0.00	0.00
Support Serv - Business	6,636.00	0.00	0.00	6,636.00	6,636.00
Operations and Maintenance	274,316.00	29,583.00	0.00	244,733.00	0.00
Pupil Transportation	14,686.00	0.00	14,686.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,304.00	0.00	3,304.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	79,922.00	79,922.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	85,844.00	56,912.00	28,932.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,596,457.00	**175,837.00**	**2,169,251.00**	**251,369.00**	**6,636.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82911 Gaudior Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,157,233.00	2,000.00	1,155,233.00	0.00	0.00
Support Serv - Pupil	99,185.00	0.00	99,185.00	0.00	0.00
Support Serv - Instructional	2,307.00	0.00	2,307.00	0.00	0.00
Support Serv - Board of Ed	60,087.00	0.00	60,087.00	0.00	0.00
Support Serv - Executive Adm	6,753.00	0.00	6,753.00	0.00	0.00
Support Serv - Grant Writer	6,828.00	0.00	6,828.00	0.00	0.00
Support Serv - School Adm	122,407.00	0.00	122,407.00	0.00	0.00
Support Serv - Business	104,782.00	0.00	0.00	104,782.00	104,782.00
Operations and Maintenance	189,056.00	16,900.00	0.00	172,156.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	39,373.00	0.00	39,373.00	0.00	0.00
Support Serv - Pupil	42,172.00	0.00	42,172.00	0.00	0.00
Support Serv - Instructional	1,179.00	0.00	1,179.00	0.00	0.00
Support Serv - Board of Ed	168.00	0.00	168.00	0.00	0.00
Support Serv - Executive Adm	37.00	0.00	37.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	14,363.00	0.00	14,363.00	0.00	0.00
Support Serv - Business	2,500.00	0.00	0.00	2,500.00	2,500.00
Operations and Maintenance	11,196.00	1,100.00	0.00	10,096.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	117,576.00	99,064.00	18,512.00	0.00	0.00
Community Services	44,105.00	0.00	44,105.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	251,713.00	251,713.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,273,020.00	**370,777.00**	**1,612,709.00**	**289,534.00**	**107,282.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82912 Academy of Westland
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,335,686.21	0.00	1,335,686.21	0.00	0.00
Support Serv - Pupil	160,056.57	0.00	160,056.57	0.00	0.00
Support Serv - Instructional	122,673.09	26,243.73	96,429.36	0.00	0.00
Support Serv - Board of Ed	51,348.71	0.00	51,348.71	0.00	0.00
Support Serv - Executive Adm	589,525.20	0.00	589,525.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	583,713.43	7,065.25	576,648.18	0.00	0.00
Support Serv - Business	6,098.61	0.00	2,812.70	3,285.91	3,285.91
Operations and Maintenance	769,607.11	1,057.66	0.00	768,549.45	0.00
Pupil Transportation	201,685.80	0.00	201,685.80	0.00	0.00
Support Serv - Planning & Research	18,935.57	0.00	18,935.57	0.00	0.00
Support Serv - Communication	22,633.23	0.00	22,633.23	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	675.50	0.00	0.00	675.50	675.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,541.33	0.00	31,541.33	0.00	0.00
Community Services	9,753.35	0.00	9,753.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	243,805.04	234,236.68	9,568.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,147,738.75	**268,603.32**	**3,106,624.57**	**772,510.86**	**3,961.41**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82913 Woodward Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,913,764.16	0.00	1,913,764.16	0.00	0.00
Support Serv - Pupil	110,974.00	0.00	110,974.00	0.00	0.00
Support Serv - Instructional	827,311.82	53,663.19	773,648.63	0.00	0.00
Support Serv - Board of Ed	170,723.89	0.00	170,723.89	0.00	0.00
Support Serv - Executive Adm	124,892.13	0.00	124,892.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	585,482.69	0.00	585,482.69	0.00	0.00
Support Serv - Business	377,155.15	0.00	0.00	377,155.15	377,155.15
Operations and Maintenance	785,507.31	7,805.10	0.00	777,702.21	0.00
Pupil Transportation	77,145.00	0.00	77,145.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	69,960.44	0.00	0.00	69,960.44	69,960.44
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	226,275.00	226,275.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	550,237.25	309,410.29	240,826.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,819,428.84	**597,153.58**	**3,997,457.46**	**1,224,817.80**	**447,115.59**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82915 Eaton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,182,451.00	0.00	2,182,451.00	0.00	0.00
Support Serv - Pupil	157,764.00	0.00	157,764.00	0.00	0.00
Support Serv - Instructional	100,211.00	0.00	100,211.00	0.00	0.00
Support Serv - Board of Ed	21,407.00	0.00	21,407.00	0.00	0.00
Support Serv - Executive Adm	480,915.00	0.00	480,915.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	182,666.00	0.00	182,666.00	0.00	0.00
Support Serv - Business	49,867.00	0.00	0.00	49,867.00	49,867.00
Operations and Maintenance	653,436.00	0.00	0.00	653,436.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,195.00	0.00	5,195.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,683.00	136,531.00	47,152.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,017,595.00	**136,531.00**	**3,177,761.00**	**703,303.00**	**49,867.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82916 Summit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,324,393.00	0.00	1,324,393.00	0.00	0.00
Support Serv - Pupil	85,433.00	0.00	85,433.00	0.00	0.00
Support Serv - Instructional	144,323.00	4,530.00	139,793.00	0.00	0.00
Support Serv - Board of Ed	53,606.00	0.00	53,606.00	0.00	0.00
Support Serv - Executive Adm	173,485.00	0.00	173,485.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	227,725.00	0.00	227,725.00	0.00	0.00
Support Serv - Business	136,053.00	68,283.00	0.00	67,770.00	67,770.00
Operations and Maintenance	295,660.00	4,061.00	0.00	291,599.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	55,679.00	0.00	55,679.00	0.00	0.00
Support Serv - Staff & Personnel	44,670.00	0.00	0.00	44,670.00	44,670.00
Support Serv - Technology	75,150.00	0.00	0.00	75,150.00	75,150.00
Support Serv - Pupil Accounting	619.00	0.00	619.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	184,540.00	0.00	184,540.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	131,035.00	108,000.00	23,035.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,932,371.00	**184,874.00**	**2,268,308.00**	**479,189.00**	**187,590.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82918 Cesar Chavez Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,989,054.60	268,499.61	8,720,554.99	0.00	0.00
Support Serv - Pupil	962,496.01	0.00	962,496.01	0.00	0.00
Support Serv - Instructional	1,107,351.67	85,563.26	1,021,788.41	0.00	0.00
Support Serv - Board of Ed	51,482.05	0.00	51,482.05	0.00	0.00
Support Serv - Executive Adm	1,032,383.10	0.00	1,032,383.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,158,613.33	0.00	1,158,613.33	0.00	0.00
Support Serv - Business	468,644.57	22,741.79	101,580.19	344,322.59	344,322.59
Operations and Maintenance	1,764,202.39	34,614.73	0.00	1,729,587.66	0.00
Pupil Transportation	122,501.72	10,150.00	112,351.72	0.00	0.00
Support Serv - Planning & Research	9,000.00	0.00	9,000.00	0.00	0.00
Support Serv - Communication	19,394.47	0.00	19,394.47	0.00	0.00
Support Serv - Staff & Personnel	137,375.50	0.00	5,494.17	131,881.33	131,881.33
Support Serv - Technology	238,994.45	0.00	0.00	238,994.45	238,994.45
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	124,658.23	0.00	124,658.23	0.00	0.00
Community Services	28,842.43	0.00	28,842.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	366,976.30	366,976.30	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	926,348.58	51,905.98	874,442.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,356,287.50	1,356,287.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,864,606.90	**2,196,739.17**	**14,223,081.70**	**2,444,786.03**	**715,198.37**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82919 Commonwealth Community Devel. Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,249,672.40	0.00	1,249,672.40	0.00	0.00
Support Serv - Pupil	83,532.86	0.00	83,532.86	0.00	0.00
Support Serv - Instructional	151,997.46	0.00	151,997.46	0.00	0.00
Support Serv - Board of Ed	26,957.60	0.00	26,957.60	0.00	0.00
Support Serv - Executive Adm	264,431.27	0.00	264,431.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	190,589.32	0.00	190,589.32	0.00	0.00
Support Serv - Business	91,792.69	0.00	10,150.00	81,642.69	81,642.69
Operations and Maintenance	559,116.90	0.00	3,780.00	555,336.90	0.00
Pupil Transportation	82,613.83	0.00	82,613.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,383.44	0.00	0.00	13,383.44	13,383.44
Support Serv - Technology	1,223.75	0.00	0.00	1,223.75	1,223.75
Support Serv - Pupil Accounting	13,182.17	0.00	13,182.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,218.29	0.00	19,218.29	0.00	0.00
Community Services	303.21	0.00	303.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	247,000.00	239,000.00	8,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	148,341.64	73,078.69	75,262.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,143,356.83	**312,078.69**	**2,179,691.36**	**651,586.78**	**96,249.88**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82921 Academy for Business and Technology
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,973,820.09	21,857.91	2,951,962.18	0.00	0.00
Support Serv - Pupil	447,543.56	0.00	447,543.56	0.00	0.00
Support Serv - Instructional	446,962.60	21,440.06	425,522.54	0.00	0.00
Support Serv - Board of Ed	16,263.27	0.00	16,263.27	0.00	0.00
Support Serv - Executive Adm	533,267.92	0.00	533,267.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	471,544.77	0.00	471,544.77	0.00	0.00
Support Serv - Business	272,191.86	15,300.86	44,344.03	212,546.97	212,546.97
Operations and Maintenance	997,670.01	26,183.76	0.00	971,486.25	0.00
Pupil Transportation	128,887.37	15,500.00	113,387.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,867.67	0.00	18,867.67	0.00	0.00
Support Serv - Staff & Personnel	85,121.13	0.00	600.00	84,521.13	84,521.13
Support Serv - Technology	73,558.21	0.00	0.00	73,558.21	73,558.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	33,207.53	0.00	33,207.53	0.00	0.00
Community Services	27,195.56	0.00	27,195.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,857.00	4,857.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,560.34	38,490.23	254,070.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,823,518.89	**143,629.82**	**5,337,776.51**	**1,342,112.56**	**370,626.31**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82922 Nsoroma Institute
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	487,360.05	0.00	487,360.05	0.00	0.00
Support Serv - Pupil	164,730.97	0.00	164,730.97	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	18,525.00	0.00	18,525.00	0.00	0.00
Support Serv - Executive Adm	53,127.43	0.00	53,127.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	454,529.83	0.00	454,529.83	0.00	0.00
Support Serv - Business	269,682.50	106,249.63	0.00	163,432.87	163,432.87
Operations and Maintenance	320,428.80	0.00	0.00	320,428.80	0.00
Pupil Transportation	25,112.50	0.00	25,112.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	10,708.79	0.00	0.00	10,708.79	10,708.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	644.93	644.93	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	138,792.67	138,792.67	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,943,643.47	**245,687.23**	**1,203,385.78**	**494,570.46**	**174,141.66**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82923 Chandler Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,951,899.19	379,008.52	8,572,890.67	0.00	0.00
Support Serv - Pupil	616,252.85	0.00	616,252.85	0.00	0.00
Support Serv - Instructional	303,110.38	39,174.25	263,936.13	0.00	0.00
Support Serv - Board of Ed	71,516.73	0.00	71,516.73	0.00	0.00
Support Serv - Executive Adm	2,202,767.65	0.00	2,202,767.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,908,713.20	27,401.84	1,881,311.36	0.00	0.00
Support Serv - Business	266,281.73	0.00	113,311.39	152,970.34	152,970.34
Operations and Maintenance	2,076,727.93	32,586.84	0.00	2,044,141.09	0.00
Pupil Transportation	57,085.83	0.00	57,085.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,949.26	0.00	5,949.26	0.00	0.00
Support Serv - Technology	91,714.24	0.00	3,175.20	88,539.04	88,539.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	199,177.28	0.00	199,177.28	0.00	0.00
Community Services	27,127.61	0.00	27,127.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,111,489.79	815,503.43	295,986.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,654,869.81	1,654,869.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,644,157.04	3,644,157.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,188,840.52	**6,592,701.73**	**14,310,488.32**	**2,285,650.47**	**241,509.38**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82924 Marvin L. Winans Academy of Performing Arts
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,617,157.00	59,157.00	5,558,000.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	470,718.00	201,393.00	269,325.00	0.00	0.00
Support Serv - Board of Ed	36,440.00	0.00	36,440.00	0.00	0.00
Support Serv - Executive Adm	1,365,873.00	0.00	1,365,873.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,214,781.00	0.00	1,214,781.00	0.00	0.00
Support Serv - Business	53,786.00	0.00	0.00	53,786.00	53,786.00
Operations and Maintenance	1,788,842.00	15,850.00	0.00	1,772,992.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,482.00	0.00	8,482.00	0.00	0.00
Support Serv - Staff & Personnel	19,635.00	0.00	19,635.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	41,355.00	0.00	41,355.00	0.00	0.00
Community Services	34,868.00	0.00	34,868.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	742,679.00	645,371.00	97,308.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,394,616.00	**921,771.00**	**8,646,067.00**	**1,826,778.00**	**53,786.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82925 Detroit Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,968,015.68	150,330.56	3,817,685.12	0.00	0.00
Support Serv - Pupil	693,530.74	0.00	693,530.74	0.00	0.00
Support Serv - Instructional	706,422.88	7,705.00	698,717.88	0.00	0.00
Support Serv - Board of Ed	49,359.28	0.00	49,359.28	0.00	0.00
Support Serv - Executive Adm	534,993.34	1,870.00	533,123.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	429,526.26	7,399.95	422,126.31	0.00	0.00
Support Serv - Business	325,288.37	48,669.82	0.00	276,618.55	276,618.55
Operations and Maintenance	802,236.10	26,168.16	42,917.57	733,150.37	0.00
Pupil Transportation	23,220.73	0.00	23,220.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,003.05	0.00	0.00	8,003.05	8,003.05
Support Serv - Technology	143,748.66	0.00	0.00	143,748.66	143,748.66
Support Serv - Pupil Accounting	54,361.30	0.00	54,361.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	79,596.68	0.00	79,596.68	0.00	0.00
Community Services	203,442.88	0.00	203,442.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,640.00	16,640.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	421,046.25	22,376.77	398,669.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	859,640.00	859,640.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,319,072.20	**1,140,800.26**	**7,016,751.31**	**1,161,520.63**	**428,370.26**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82926 Henry Ford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,606,560.68	0.00	2,606,560.68	0.00	0.00
Support Serv - Pupil	200,503.70	0.00	200,503.70	0.00	0.00
Support Serv - Instructional	62,684.53	0.00	62,684.53	0.00	0.00
Support Serv - Board of Ed	19,428.02	0.00	19,428.02	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	444,480.77	0.00	444,480.77	0.00	0.00
Support Serv - Business	266,075.38	0.00	0.00	266,075.38	266,075.38
Operations and Maintenance	628,189.99	1,047.60	0.00	627,142.39	0.00
Pupil Transportation	30,442.04	0.00	30,442.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,398.16	0.00	14,398.16	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	71,503.46	0.00	71,503.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,917.00	0.00	0.00	6,917.00	6,917.00
Operations and Maintenance	105,224.00	0.00	105,224.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,456,407.73	**1,047.60**	**3,555,225.36**	**900,134.77**	**272,992.38**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82927 HEART Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	885,877.62	0.00	885,877.62	0.00	0.00
Support Serv - Pupil	113,055.00	0.00	113,055.00	0.00	0.00
Support Serv - Instructional	60,838.16	0.00	60,838.16	0.00	0.00
Support Serv - Board of Ed	7,130.00	0.00	7,130.00	0.00	0.00
Support Serv - Executive Adm	294,055.27	0.00	294,055.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	126,890.36	0.00	126,890.36	0.00	0.00
Support Serv - Business	7,500.00	0.00	0.00	7,500.00	7,500.00
Operations and Maintenance	388,249.73	0.00	0.00	388,249.73	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,547.96	0.00	10,547.96	0.00	0.00
Support Serv - Technology	14,225.25	0.00	0.00	14,225.25	14,225.25
Support Serv - Pupil Accounting	537.20	0.00	537.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	65,521.30	52,936.73	12,584.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	44,414.80	44,414.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,018,842.65	**97,351.53**	**1,511,516.14**	**409,974.98**	**21,725.25**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82928 The Dearborn Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,165,741.86	27,792.91	2,137,948.95	0.00	0.00
Support Serv - Pupil	282,184.14	0.00	282,184.14	0.00	0.00
Support Serv - Instructional	289,424.07	25,472.71	263,951.36	0.00	0.00
Support Serv - Board of Ed	133,452.44	749.98	132,702.46	0.00	0.00
Support Serv - Executive Adm	534,728.48	0.00	534,728.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	152,839.62	0.00	152,839.62	0.00	0.00
Support Serv - Business	260,256.55	0.00	0.00	260,256.55	260,256.55
Operations and Maintenance	694,703.34	784.40	0.00	693,918.94	0.00
Pupil Transportation	31,791.07	0.00	31,791.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	51,411.99	0.00	0.00	51,411.99	51,411.99
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	48,218.92	0.00	48,218.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	60,086.01	0.00	60,086.01	0.00	0.00
Community Services	172,517.17	0.00	172,517.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	328,187.05	328,187.05	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,205,542.71	**382,987.05**	**3,816,968.18**	**1,005,587.48**	**311,668.54**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82929 Detroit Academy of Arts and Sciences
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,673,112.52	122,937.68	6,550,174.84	0.00	0.00
Support Serv - Pupil	798,160.92	0.00	798,160.92	0.00	0.00
Support Serv - Instructional	736,382.65	3,350.29	733,032.36	0.00	0.00
Support Serv - Board of Ed	148,111.16	0.00	148,111.16	0.00	0.00
Support Serv - Executive Adm	974,016.43	279.00	973,737.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	529,892.80	0.00	529,892.80	0.00	0.00
Support Serv - Business	739,953.11	88,406.97	0.00	651,546.14	651,546.14
Operations and Maintenance	2,370,669.50	7,054.38	147,253.95	2,216,361.17	0.00
Pupil Transportation	990,266.65	0.00	990,266.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	117,681.71	0.00	3,820.85	113,860.86	113,860.86
Support Serv - Technology	126,183.24	0.00	48,587.24	77,596.00	77,596.00
Support Serv - Pupil Accounting	144,180.27	0.00	144,180.27	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	76,974.11	16,713.91	60,260.20	0.00	0.00
Community Services	84,156.59	3,622.58	80,534.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	826,264.11	664,282.54	161,981.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,697,668.00	2,697,668.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,033,673.77	**3,604,315.35**	**11,369,994.25**	**3,059,364.17**	**843,003.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82930 Dove Academy of Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,940,780.00	0.00	1,940,780.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	146,794.00	0.00	146,794.00	0.00	0.00
Support Serv - Board of Ed	21,737.00	0.00	21,737.00	0.00	0.00
Support Serv - Executive Adm	436,483.00	0.00	436,483.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	165,192.00	0.00	165,192.00	0.00	0.00
Support Serv - Business	43,220.00	0.00	0.00	43,220.00	43,220.00
Operations and Maintenance	741,952.00	0.00	0.00	741,952.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,190.00	0.00	4,190.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	224,542.00	223,182.00	1,360.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,724,890.00	**223,182.00**	**2,716,536.00**	**785,172.00**	**43,220.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82933 Timbuktu Academy of Science and Technology
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,750,863.00	14,736.00	1,736,127.00	0.00	0.00
Support Serv - Pupil	46,978.00	0.00	46,978.00	0.00	0.00
Support Serv - Instructional	125,367.00	0.00	125,367.00	0.00	0.00
Support Serv - Board of Ed	4,158.00	0.00	4,158.00	0.00	0.00
Support Serv - Executive Adm	129,868.00	0.00	129,868.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	429,966.00	0.00	429,966.00	0.00	0.00
Support Serv - Business	219,809.00	0.00	0.00	219,809.00	219,809.00
Operations and Maintenance	417,345.00	8,402.00	6,000.00	402,943.00	0.00
Pupil Transportation	14,976.00	0.00	14,976.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,623.00	0.00	3,165.00	8,458.00	8,458.00
Support Serv - Technology	7,225.00	0.00	0.00	7,225.00	7,225.00
Support Serv - Pupil Accounting	41,478.00	0.00	41,478.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	42,949.00	0.00	42,949.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	197,962.00	8,612.00	189,350.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,440,567.00	**31,750.00**	**2,770,382.00**	**638,435.00**	**235,492.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82937 George Crockett Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,853,099.70	6,588.95	1,846,510.75	0.00	0.00
Support Serv - Pupil	202,769.18	0.00	202,769.18	0.00	0.00
Support Serv - Instructional	313,971.51	47,506.84	266,464.67	0.00	0.00
Support Serv - Board of Ed	40,367.16	0.00	40,367.16	0.00	0.00
Support Serv - Executive Adm	292,240.72	0.00	292,240.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	290,670.72	0.00	290,670.72	0.00	0.00
Support Serv - Business	126,082.17	0.00	18,226.79	107,855.38	107,855.38
Operations and Maintenance	651,125.75	1,362.22	0.00	649,763.53	0.00
Pupil Transportation	23,174.11	0.00	23,174.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,067.21	0.00	10,067.21	0.00	0.00
Support Serv - Staff & Personnel	43,192.27	0.00	0.00	43,192.27	43,192.27
Support Serv - Technology	77,177.10	5,609.85	0.00	71,567.25	71,567.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,850.47	131.08	9,719.39	0.00	0.00
Community Services	2,555.87	0.00	2,555.87	0.00	0.00
Payments to Government Agencies	84,902.32	84,902.32	0.00	0.00	0.00
Facilities Acquisition	41,334.26	41,334.26	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	28,000.00	0.00	28,000.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	199,331.68	23,967.51	175,364.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,289,912.20	**211,403.03**	**3,206,130.74**	**872,378.43**	**222,614.90**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82938 Summit Academy North
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,001,169.00	85,253.00	3,915,916.00	0.00	0.00
Support Serv - Pupil	220,550.00	0.00	220,550.00	0.00	0.00
Support Serv - Instructional	425,030.00	115,976.00	309,054.00	0.00	0.00
Support Serv - Board of Ed	100,252.00	0.00	100,252.00	0.00	0.00
Support Serv - Executive Adm	676,911.00	0.00	676,911.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,130,543.00	0.00	1,130,543.00	0.00	0.00
Support Serv - Business	446,027.00	226,181.00	0.00	219,846.00	219,846.00
Operations and Maintenance	983,139.00	131,356.00	0.00	851,783.00	0.00
Pupil Transportation	392,690.00	0.00	392,690.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	171,350.00	0.00	171,350.00	0.00	0.00
Support Serv - Staff & Personnel	148,443.00	0.00	0.00	148,443.00	148,443.00
Support Serv - Technology	575,317.00	3,476.00	0.00	571,841.00	571,841.00
Support Serv - Pupil Accounting	1,105.00	0.00	1,105.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	229,097.00	0.00	229,097.00	0.00	0.00
Community Services	49,358.00	0.00	49,358.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	212,613.00	0.00	212,613.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	326,135.00	273,112.00	53,023.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	522,147.00	522,147.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	3,240,749.00	38,398.00	3,202,351.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,852,625.00	**1,395,899.00**	**10,664,813.00**	**1,791,913.00**	**940,130.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82939 Pierre Toussaint Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,770,725.41	46,980.28	1,723,745.13	0.00	0.00
Support Serv - Pupil	241,849.87	0.00	241,849.87	0.00	0.00
Support Serv - Instructional	260,812.87	0.00	260,812.87	0.00	0.00
Support Serv - Board of Ed	17,993.51	0.00	17,993.51	0.00	0.00
Support Serv - Executive Adm	218,604.01	0.00	218,604.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	330,886.53	0.00	330,886.53	0.00	0.00
Support Serv - Business	107,147.19	2,866.32	30,421.77	73,859.10	73,859.10
Operations and Maintenance	698,610.78	6,792.38	0.00	691,818.40	0.00
Pupil Transportation	37,831.68	9,650.00	28,181.68	0.00	0.00
Support Serv - Planning & Research	9,000.00	0.00	9,000.00	0.00	0.00
Support Serv - Communication	15,814.56	0.00	15,814.56	0.00	0.00
Support Serv - Staff & Personnel	34,123.49	0.00	5,314.17	28,809.32	28,809.32
Support Serv - Technology	55,861.30	14,410.00	0.00	41,451.30	41,451.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,268.32	0.00	3,268.32	0.00	0.00
Community Services	6,179.76	0.00	6,179.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	28,932.39	28,932.39	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	197,906.22	15,261.56	182,644.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,035,547.89	**124,892.93**	**3,074,716.84**	**835,938.12**	**144,119.72**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82940 Voyageur Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,025,589.90	15,813.66	3,009,776.24	0.00	0.00
Support Serv - Pupil	342,250.12	0.00	342,250.12	0.00	0.00
Support Serv - Instructional	512,985.30	119,631.36	393,353.94	0.00	0.00
Support Serv - Board of Ed	113,879.64	0.00	113,879.64	0.00	0.00
Support Serv - Executive Adm	535,143.69	0.00	535,143.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	706,539.21	0.00	706,539.21	0.00	0.00
Support Serv - Business	229,154.51	0.00	32,066.81	197,087.70	197,087.70
Operations and Maintenance	1,314,687.34	16,846.33	0.00	1,297,841.01	0.00
Pupil Transportation	46,881.79	0.00	46,881.79	0.00	0.00
Support Serv - Planning & Research	9,000.00	0.00	9,000.00	0.00	0.00
Support Serv - Communication	14,453.39	0.00	14,453.39	0.00	0.00
Support Serv - Staff & Personnel	91,146.89	0.00	5,870.80	85,276.09	85,276.09
Support Serv - Technology	114,947.14	6,943.47	0.00	108,003.67	108,003.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	58,465.57	1,815.80	56,649.77	0.00	0.00
Community Services	3,834.87	0.00	3,834.87	0.00	0.00
Payments to Government Agencies	317,688.68	317,688.68	0.00	0.00	0.00
Facilities Acquisition	638,058.59	637,498.59	560.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	282,522.19	15,006.02	267,516.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,357,228.82	**1,131,243.91**	**5,537,776.44**	**1,688,208.47**	**390,367.46**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82941 Star International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,941,726.82	417,236.75	4,524,490.07	0.00	0.00
Support Serv - Pupil	730,856.68	5,285.14	725,571.54	0.00	0.00
Support Serv - Instructional	754,572.67	64,430.38	690,142.29	0.00	0.00
Support Serv - Board of Ed	65,576.10	0.00	65,576.10	0.00	0.00
Support Serv - Executive Adm	1,473,678.53	0.00	1,473,678.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	295,628.77	12,690.62	282,938.15	0.00	0.00
Support Serv - Business	119,019.10	0.00	16,452.00	102,567.10	102,567.10
Operations and Maintenance	983,568.99	43,544.75	0.00	940,024.24	0.00
Pupil Transportation	46,414.58	0.00	46,414.58	0.00	0.00
Support Serv - Planning & Research	127,500.10	0.00	127,500.10	0.00	0.00
Support Serv - Communication	2,320.15	0.00	2,320.15	0.00	0.00
Support Serv - Staff & Personnel	139,134.08	0.00	29,172.75	109,961.33	109,961.33
Support Serv - Technology	2,058.09	0.00	0.00	2,058.09	2,058.09
Support Serv - Pupil Accounting	39,681.19	0.00	39,681.19	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	172,080.18	0.00	172,080.18	0.00	0.00
Community Services	106,988.19	0.00	106,988.19	0.00	0.00
Payments to Government Agencies	467,627.35	467,627.35	0.00	0.00	0.00
Facilities Acquisition	425,341.00	425,341.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	461,527.87	309,060.60	152,467.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,355,300.44	**1,745,216.59**	**8,455,473.09**	**1,154,610.76**	**214,586.52**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82942 Hope Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,418,064.55	0.00	2,418,064.55	0.00	0.00
Support Serv - Pupil	128,512.89	0.00	128,512.89	0.00	0.00
Support Serv - Instructional	115,704.09	0.00	115,704.09	0.00	0.00
Support Serv - Board of Ed	79,043.95	0.00	79,043.95	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	668,346.68	5,115.21	663,231.47	0.00	0.00
Support Serv - Business	108,687.12	7,237.41	0.00	101,449.71	101,449.71
Operations and Maintenance	1,022,298.09	0.00	0.00	1,022,298.09	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	269,044.12	12,466.18	256,577.94	0.00	0.00
Community Services	38,531.05	33,306.43	5,224.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,489,857.45	1,489,857.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,338,089.99	**1,547,982.68**	**3,666,359.51**	**1,123,747.80**	**101,449.71**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82943 Weston Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,523,128.00	0.00	1,523,128.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	285,498.00	0.00	285,498.00	0.00	0.00
Support Serv - Board of Ed	23,451.00	0.00	23,451.00	0.00	0.00
Support Serv - Executive Adm	247,087.00	0.00	247,087.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	155,956.00	0.00	155,956.00	0.00	0.00
Support Serv - Business	52,716.00	0.00	0.00	52,716.00	52,716.00
Operations and Maintenance	514,817.00	0.00	0.00	514,817.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	51,745.00	0.00	51,745.00	0.00	0.00
Support Serv - Communication	8,595.00	0.00	8,595.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	40,068.00	0.00	40,068.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,923.00	104,466.00	24,457.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,031,984.00	**104,466.00**	**2,359,985.00**	**567,533.00**	**52,716.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82945 Edison Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,197,945.42	20,161.23	4,177,784.19	0.00	0.00
Support Serv - Pupil	349,054.09	0.00	349,054.09	0.00	0.00
Support Serv - Instructional	623,749.50	23,163.21	600,586.29	0.00	0.00
Support Serv - Board of Ed	47,549.06	0.00	47,549.06	0.00	0.00
Support Serv - Executive Adm	473,229.62	0.00	473,229.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	933,850.92	53,436.00	880,414.92	0.00	0.00
Support Serv - Business	42,538.61	13,867.62	0.00	28,670.99	28,670.99
Operations and Maintenance	2,517,783.13	186,717.73	0.00	2,331,065.40	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,175.20	0.00	34,175.20	0.00	0.00
Support Serv - Staff & Personnel	113,818.14	0.00	3,372.12	110,446.02	110,446.02
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	12,375.63	0.00	12,375.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	458,654.00	0.00	458,654.00	0.00	0.00
Community Services	147,127.16	0.00	147,127.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,951,850.48	**297,345.79**	**7,184,322.28**	**2,470,182.41**	**139,117.01**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82947 David Ellis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,107,069.77	23,416.03	1,083,653.74	0.00	0.00
Support Serv - Pupil	260,356.99	0.00	260,356.99	0.00	0.00
Support Serv - Instructional	15,321.77	0.00	15,321.77	0.00	0.00
Support Serv - Board of Ed	12,531.72	0.00	12,531.72	0.00	0.00
Support Serv - Executive Adm	304,639.88	0.00	304,639.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	231,834.10	0.00	231,834.10	0.00	0.00
Support Serv - Business	41,979.70	0.00	0.00	41,979.70	41,979.70
Operations and Maintenance	357,655.45	1,491.22	0.00	356,164.23	0.00
Pupil Transportation	6,451.75	0.00	6,451.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	154,867.19	0.00	154,867.19	0.00	0.00
Community Services	68,636.78	0.00	68,636.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	111,123.26	67,967.82	43,155.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,672,468.36	**92,875.07**	**2,181,449.36**	**398,143.93**	**41,979.70**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82948 Ross-Hill Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	643,190.75	8,580.00	634,610.75	0.00	0.00
Support Serv - Pupil	72,367.51	0.00	72,367.51	0.00	0.00
Support Serv - Instructional	80,022.21	27,170.92	52,851.29	0.00	0.00
Support Serv - Board of Ed	27,175.44	0.00	27,175.44	0.00	0.00
Support Serv - Executive Adm	265,555.36	0.00	265,555.36	0.00	0.00
Support Serv - Grant Writer	28,420.00	0.00	28,420.00	0.00	0.00
Support Serv - School Adm	241,187.51	0.00	241,187.51	0.00	0.00
Support Serv - Business	20,497.22	0.00	0.00	20,497.22	20,497.22
Operations and Maintenance	297,877.38	0.00	17,578.30	280,299.08	0.00
Pupil Transportation	2,697.51	0.00	2,697.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	539.25	0.00	0.00	539.25	539.25
Support Serv - Technology	33,752.40	0.00	0.00	33,752.40	33,752.40
Support Serv - Pupil Accounting	1,971.54	0.00	1,971.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,793.90	0.00	5,793.90	0.00	0.00
Community Services	1,748.00	0.00	1,748.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	99,484.94	6,018.00	93,466.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,822,280.92	**41,768.92**	**1,445,424.05**	**335,087.95**	**54,788.87**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82949 Center for Literacy and Creativity
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	498,434.79	0.00	498,434.79	0.00	0.00
Support Serv - Pupil	52,665.80	0.00	52,665.80	0.00	0.00
Support Serv - Instructional	35,985.28	0.00	35,985.28	0.00	0.00
Support Serv - Board of Ed	14,294.08	0.00	14,294.08	0.00	0.00
Support Serv - Executive Adm	88,439.04	0.00	88,439.04	0.00	0.00
Support Serv - Grant Writer	10,416.66	0.00	10,416.66	0.00	0.00
Support Serv - School Adm	140,091.09	0.00	140,091.09	0.00	0.00
Support Serv - Business	42,430.34	0.00	0.00	42,430.34	42,430.34
Operations and Maintenance	198,758.50	0.00	0.00	198,758.50	0.00
Pupil Transportation	2,950.00	0.00	2,950.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,200.65	0.00	19,200.65	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	559.15	0.00	0.00	559.15	559.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	6,696.19	0.00	6,696.19	0.00	0.00
Support Serv - Other	3,497.68	3,497.68	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,114,419.25	**3,497.68**	**869,173.58**	**241,747.99**	**42,989.49**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82950 Universal Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,245,916.03	178,097.34	2,067,818.69	0.00	0.00
Support Serv - Pupil	207,146.15	0.00	207,146.15	0.00	0.00
Support Serv - Instructional	473,575.64	9,696.00	463,879.64	0.00	0.00
Support Serv - Board of Ed	93,373.32	0.00	93,373.32	0.00	0.00
Support Serv - Executive Adm	574,187.25	0.00	574,187.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	149,511.34	0.00	149,511.34	0.00	0.00
Support Serv - Business	58,003.73	0.00	0.00	58,003.73	58,003.73
Operations and Maintenance	649,155.81	0.00	0.00	649,155.81	0.00
Pupil Transportation	13,852.86	0.00	13,852.86	0.00	0.00
Support Serv - Planning & Research	42,498.41	0.00	42,498.41	0.00	0.00
Support Serv - Communication	773.38	0.00	773.38	0.00	0.00
Support Serv - Staff & Personnel	43,731.80	0.00	0.00	43,731.80	43,731.80
Support Serv - Technology	9,604.57	0.00	0.00	9,604.57	9,604.57
Support Serv - Pupil Accounting	38,839.33	0.00	38,839.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	21,321.34	0.00	21,321.34	0.00	0.00
Community Services	44,233.70	0.00	44,233.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	253,062.74	190,578.28	62,484.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,918,787.40	**378,371.62**	**3,779,919.87**	**760,495.91**	**111,340.10**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82953 Detroit Service Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,263,017.79	85,776.07	5,177,241.72	0.00	0.00
Support Serv - Pupil	223,898.64	440.99	223,457.65	0.00	0.00
Support Serv - Instructional	734,167.88	2,294.19	731,873.69	0.00	0.00
Support Serv - Board of Ed	98,441.51	0.00	98,441.51	0.00	0.00
Support Serv - Executive Adm	302,533.39	0.00	302,533.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	661,422.79	3,420.38	658,002.41	0.00	0.00
Support Serv - Business	219,066.30	4,929.05	18,275.76	195,861.49	195,861.49
Operations and Maintenance	1,000,196.35	252,606.77	72,000.00	675,589.58	0.00
Pupil Transportation	25,590.43	0.00	25,590.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,632.71	0.00	27,632.71	0.00	0.00
Support Serv - Staff & Personnel	129,632.32	1,460.00	96,059.04	32,113.28	32,113.28
Support Serv - Technology	109,374.97	3,540.10	0.00	105,834.87	105,834.87
Support Serv - Pupil Accounting	108,158.52	950.86	107,207.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	35,793.48	0.00	35,793.48	0.00	0.00
Community Services	59,601.75	0.00	59,601.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	575,519.00	575,519.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	603,090.01	27,785.98	575,304.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,031,250.00	1,031,250.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,208,387.84	**1,989,973.39**	**8,209,015.23**	**1,009,399.22**	**333,809.64**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82955 Allen Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,023,851.45	155,917.04	3,867,934.41	0.00	0.00
Support Serv - Pupil	654,000.30	0.00	654,000.30	0.00	0.00
Support Serv - Instructional	563,402.67	0.00	563,402.67	0.00	0.00
Support Serv - Board of Ed	51,540.31	0.00	51,540.31	0.00	0.00
Support Serv - Executive Adm	648,207.61	0.00	648,207.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	468,341.42	0.00	468,341.42	0.00	0.00
Support Serv - Business	301,519.68	0.00	71,028.33	230,491.35	230,491.35
Operations and Maintenance	1,195,264.45	134,931.17	89,109.16	971,224.12	0.00
Pupil Transportation	115,350.25	0.00	115,350.25	0.00	0.00
Support Serv - Planning & Research	9,000.00	0.00	9,000.00	0.00	0.00
Support Serv - Communication	15,764.44	0.00	15,764.44	0.00	0.00
Support Serv - Staff & Personnel	101,460.97	0.00	5,714.17	95,746.80	95,746.80
Support Serv - Technology	72,424.15	0.00	0.00	72,424.15	72,424.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	115,259.41	6,706.20	108,553.21	0.00	0.00
Community Services	22,952.88	0.00	22,952.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	111,160.92	111,160.92	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	381,064.13	20,574.41	360,489.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,450,738.53	1,450,738.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,301,303.57	**1,880,028.27**	**7,051,388.88**	**1,369,886.42**	**398,662.30**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82956 Old Redford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,881,812.35	138,131.89	6,743,680.46	0.00	0.00
Support Serv - Pupil	270,526.01	0.00	270,526.01	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	136,600.30	0.00	136,600.30	0.00	0.00
Support Serv - Executive Adm	2,497,332.89	363.00	2,496,969.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,969,482.52	0.00	1,969,482.52	0.00	0.00
Support Serv - Business	463,428.68	71,524.68	0.00	391,904.00	391,904.00
Operations and Maintenance	4,087,001.13	27,511.08	0.00	4,059,490.05	0.00
Pupil Transportation	224,887.95	0.00	224,887.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	232,137.98	72,196.28	0.00	159,941.70	159,941.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	117.00	0.00	117.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	983,274.42	480,427.93	502,846.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,746,601.23	**790,154.86**	**12,345,110.62**	**4,611,335.75**	**551,845.70**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82957 Hope of Detroit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,208,217.04	49,673.22	2,158,543.82	0.00	0.00
Support Serv - Pupil	231,864.04	5,290.00	226,574.04	0.00	0.00
Support Serv - Instructional	303,534.14	6,323.33	297,210.81	0.00	0.00
Support Serv - Board of Ed	30,873.98	0.00	30,873.98	0.00	0.00
Support Serv - Executive Adm	323,930.22	0.00	323,930.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	370,249.09	0.00	370,249.09	0.00	0.00
Support Serv - Business	161,944.91	0.00	42,606.18	119,338.73	119,338.73
Operations and Maintenance	701,924.20	24,184.55	0.00	677,739.65	0.00
Pupil Transportation	16,202.15	0.00	16,202.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,426.55	0.00	10,426.55	0.00	0.00
Support Serv - Staff & Personnel	50,535.86	0.00	0.00	50,535.86	50,535.86
Support Serv - Technology	47,869.35	494.89	0.00	47,374.46	47,374.46
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,839.32	127.22	7,712.10	0.00	0.00
Community Services	27,553.57	0.00	27,553.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,901.89	44,901.89	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	24,700.00	0.00	24,700.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	201,660.38	18,812.12	182,848.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,764,226.69	**149,807.22**	**3,719,430.77**	**894,988.70**	**217,249.05**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82958 Joy Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,736,194.66	12,199.02	1,723,995.64	0.00	0.00
Support Serv - Pupil	172,481.72	0.00	172,481.72	0.00	0.00
Support Serv - Instructional	241,163.97	0.00	241,163.97	0.00	0.00
Support Serv - Board of Ed	40,272.76	0.00	40,272.76	0.00	0.00
Support Serv - Executive Adm	324,651.16	0.00	324,651.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	251,930.74	0.00	251,930.74	0.00	0.00
Support Serv - Business	171,585.75	11,690.97	30,382.07	129,512.71	129,512.71
Operations and Maintenance	560,548.66	17,195.94	0.00	543,352.72	0.00
Pupil Transportation	18,037.96	0.00	18,037.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,688.40	0.00	6,688.40	0.00	0.00
Support Serv - Staff & Personnel	50,981.42	0.00	0.00	50,981.42	50,981.42
Support Serv - Technology	40,807.66	0.00	0.00	40,807.66	40,807.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,907.24	0.00	3,907.24	0.00	0.00
Community Services	1,060.62	0.00	1,060.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	187,705.95	187,705.95	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	196,582.65	27,221.01	169,361.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,004,601.32	**256,012.89**	**2,983,933.92**	**764,654.51**	**221,301.79**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82959 West Village Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,606,512.62	8,122.75	1,598,389.87	0.00	0.00
Support Serv - Pupil	190,682.60	0.00	190,682.60	0.00	0.00
Support Serv - Instructional	165,087.33	10,118.65	154,968.68	0.00	0.00
Support Serv - Board of Ed	150,454.83	0.00	150,454.83	0.00	0.00
Support Serv - Executive Adm	149,177.73	0.00	149,177.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	396,636.21	0.00	396,636.21	0.00	0.00
Support Serv - Business	56,357.09	4,579.97	0.00	51,777.12	51,777.12
Operations and Maintenance	858,676.68	0.00	31,768.69	826,907.99	0.00
Pupil Transportation	140,323.20	0.00	140,323.20	0.00	0.00
Support Serv - Planning & Research	26,003.58	0.00	26,003.58	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	490.00	0.00	0.00	490.00	490.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,393.29	0.00	5,393.29	0.00	0.00
Community Services	8,972.77	0.00	8,972.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,776.90	177,992.83	45,784.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,978,544.83	**200,814.20**	**2,898,555.52**	**879,175.11**	**52,267.12**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82962 New Beginnings Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	737,949.67	0.00	737,949.67	0.00	0.00
Support Serv - Pupil	33,941.55	0.00	33,941.55	0.00	0.00
Support Serv - Instructional	50,228.80	0.00	50,228.80	0.00	0.00
Support Serv - Board of Ed	9,976.25	0.00	9,976.25	0.00	0.00
Support Serv - Executive Adm	34,149.69	0.00	34,149.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	228,682.24	0.00	228,682.24	0.00	0.00
Support Serv - Business	21,612.72	0.00	0.00	21,612.72	21,612.72
Operations and Maintenance	138,242.28	0.00	0.00	138,242.28	0.00
Pupil Transportation	1,155.90	0.00	1,155.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	812.31	0.00	0.00	812.31	812.31
Support Serv - Technology	2,489.00	0.00	2,489.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	17,690.77	0.00	17,690.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	68,873.30	64,042.54	4,830.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	215,662.50	215,662.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,561,466.98	**279,705.04**	**1,121,094.63**	**160,667.31**	**22,425.03**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82963 George Washington Carver Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,104,789.67	0.00	2,104,789.67	0.00	0.00
Support Serv - Pupil	108,485.68	0.00	108,485.68	0.00	0.00
Support Serv - Instructional	149,594.25	2,144.50	147,449.75	0.00	0.00
Support Serv - Board of Ed	143,069.29	0.00	143,069.29	0.00	0.00
Support Serv - Executive Adm	108,746.36	0.00	108,746.36	0.00	0.00
Support Serv - Grant Writer	8,334.00	0.00	8,334.00	0.00	0.00
Support Serv - School Adm	299,119.49	0.00	299,119.49	0.00	0.00
Support Serv - Business	308,187.62	98,442.43	0.00	209,745.19	209,745.19
Operations and Maintenance	421,102.55	2,186.26	0.00	418,916.29	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	40,801.00	0.00	0.00	40,801.00	40,801.00
Support Serv - Technology	54,328.49	0.00	0.00	54,328.49	54,328.49
Support Serv - Pupil Accounting	51,338.29	0.00	51,338.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	30,837.17	0.00	30,837.17	0.00	0.00
Community Services	6,628.00	0.00	6,628.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	111,632.44	0.00	111,632.44	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	227,646.36	0.00	227,646.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	639,237.50	639,237.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,813,878.16	**742,010.69**	**3,348,076.50**	**723,790.97**	**304,874.68**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82964 Detroit Midtown Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,550,674.00	45,790.00	1,504,884.00	0.00	0.00
Support Serv - Pupil	185,136.00	2,375.00	182,761.00	0.00	0.00
Support Serv - Instructional	150,140.00	3,233.00	146,907.00	0.00	0.00
Support Serv - Board of Ed	19,422.00	0.00	19,422.00	0.00	0.00
Support Serv - Executive Adm	139,697.00	0.00	139,697.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	287,698.00	7,559.00	280,139.00	0.00	0.00
Support Serv - Business	197,190.00	12,355.00	0.00	184,835.00	184,835.00
Operations and Maintenance	882,368.00	9,950.00	33,214.00	839,204.00	0.00
Pupil Transportation	33,193.00	0.00	33,193.00	0.00	0.00
Support Serv - Planning & Research	520.00	0.00	520.00	0.00	0.00
Support Serv - Communication	60,161.00	3,158.00	57,003.00	0.00	0.00
Support Serv - Staff & Personnel	23,265.00	0.00	4,411.00	18,854.00	18,854.00
Support Serv - Technology	39,113.00	0.00	0.00	39,113.00	39,113.00
Support Serv - Pupil Accounting	14,684.00	0.00	14,684.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	45,801.00	0.00	45,801.00	0.00	0.00
Community Services	4,125.00	0.00	4,125.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	335,581.00	15,928.00	319,653.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,968,768.00	**100,348.00**	**2,786,414.00**	**1,082,006.00**	**242,802.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82967 Metro Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,783,755.00	0.00	2,783,755.00	0.00	0.00
Support Serv - Pupil	156,491.00	0.00	156,491.00	0.00	0.00
Support Serv - Instructional	479,361.00	0.00	479,361.00	0.00	0.00
Support Serv - Board of Ed	41,839.00	0.00	41,839.00	0.00	0.00
Support Serv - Executive Adm	369,543.00	0.00	369,543.00	0.00	0.00
Support Serv - Grant Writer	30,483.00	0.00	30,483.00	0.00	0.00
Support Serv - School Adm	396,898.00	0.00	396,898.00	0.00	0.00
Support Serv - Business	83,633.00	0.00	0.00	83,633.00	83,633.00
Operations and Maintenance	1,331,257.00	0.00	0.00	1,331,257.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,488.00	0.00	32,488.00	0.00	0.00
Support Serv - Staff & Personnel	147,425.00	0.00	0.00	147,425.00	147,425.00
Support Serv - Technology	136,847.00	0.00	0.00	136,847.00	136,847.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	73,423.00	0.00	73,423.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	252,595.00	24,425.00	228,170.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,316,038.00	**24,425.00**	**4,592,451.00**	**1,699,162.00**	**367,905.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82968 Canton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,138,256.00	0.00	2,138,256.00	0.00	0.00
Support Serv - Pupil	131,731.00	0.00	131,731.00	0.00	0.00
Support Serv - Instructional	529,730.00	0.00	529,730.00	0.00	0.00
Support Serv - Board of Ed	114,647.00	0.00	114,647.00	0.00	0.00
Support Serv - Executive Adm	424,484.00	0.00	424,484.00	0.00	0.00
Support Serv - Grant Writer	35,648.00	0.00	35,648.00	0.00	0.00
Support Serv - School Adm	429,946.00	0.00	429,946.00	0.00	0.00
Support Serv - Business	105,327.00	0.00	0.00	105,327.00	105,327.00
Operations and Maintenance	1,166,009.00	0.00	0.00	1,166,009.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,426.00	0.00	41,426.00	0.00	0.00
Support Serv - Staff & Personnel	176,253.00	0.00	0.00	176,253.00	176,253.00
Support Serv - Technology	160,036.00	0.00	0.00	160,036.00	160,036.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	92,469.00	0.00	92,469.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	117,126.00	4,945.00	112,181.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,663,088.00	**4,945.00**	**4,050,518.00**	**1,607,625.00**	**441,616.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82969 Creative Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,913,269.00	108,063.48	2,805,205.52	0.00	0.00
Support Serv - Pupil	114,218.24	0.00	114,218.24	0.00	0.00
Support Serv - Instructional	202,263.84	68,323.48	133,940.36	0.00	0.00
Support Serv - Board of Ed	10,775.90	0.00	10,775.90	0.00	0.00
Support Serv - Executive Adm	630,275.17	0.00	630,275.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	330,486.36	0.00	330,486.36	0.00	0.00
Support Serv - Business	28,572.98	26,888.89	0.00	1,684.09	1,684.09
Operations and Maintenance	653,370.47	0.00	0.00	653,370.47	0.00
Pupil Transportation	5,422.22	0.00	5,422.22	0.00	0.00
Support Serv - Planning & Research	45,100.20	0.00	45,100.20	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,919.25	0.00	0.00	4,919.25	4,919.25
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,469.50	0.00	3,469.50	0.00	0.00
Community Services	57,414.81	0.00	57,414.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	130,494.48	116,886.49	13,607.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	781,990.99	781,990.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,912,043.41	**1,102,153.33**	**4,149,916.27**	**659,973.81**	**6,603.34**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82970 Warrendale Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,995,177.00	0.00	2,995,177.00	0.00	0.00
Support Serv - Pupil	98,309.00	0.00	98,309.00	0.00	0.00
Support Serv - Instructional	537,655.00	0.00	537,655.00	0.00	0.00
Support Serv - Board of Ed	104,219.00	0.00	104,219.00	0.00	0.00
Support Serv - Executive Adm	394,006.00	0.00	394,006.00	0.00	0.00
Support Serv - Grant Writer	32,872.00	0.00	32,872.00	0.00	0.00
Support Serv - School Adm	466,484.00	0.00	466,484.00	0.00	0.00
Support Serv - Business	93,529.00	0.00	0.00	93,529.00	93,529.00
Operations and Maintenance	1,345,184.00	0.00	0.00	1,345,184.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,423.00	0.00	35,423.00	0.00	0.00
Support Serv - Staff & Personnel	160,690.00	0.00	0.00	160,690.00	160,690.00
Support Serv - Technology	147,576.00	0.00	0.00	147,576.00	147,576.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	82,111.00	0.00	82,111.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	324,543.00	95,460.00	229,083.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,817,778.00	**95,460.00**	**4,975,339.00**	**1,746,979.00**	**401,795.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82971 Blanche Kelso Bruce Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,001,406.03	344,826.41	4,656,579.62	0.00	0.00
Support Serv - Pupil	1,539,273.25	0.00	1,539,273.25	0.00	0.00
Support Serv - Instructional	481,399.80	0.00	481,399.80	0.00	0.00
Support Serv - Board of Ed	191,780.28	0.00	191,780.28	0.00	0.00
Support Serv - Executive Adm	15,478.14	0.00	15,478.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	898,277.42	0.00	898,277.42	0.00	0.00
Support Serv - Business	10,800.00	0.00	0.00	10,800.00	10,800.00
Operations and Maintenance	736,925.48	0.00	0.00	736,925.48	0.00
Pupil Transportation	10,789.88	0.00	10,789.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,221.99	0.00	0.00	2,221.99	2,221.99
Support Serv - Technology	319,364.27	0.00	0.00	319,364.27	319,364.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	7,965.00	0.00	7,965.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	101,359.02	0.00	101,359.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,317,040.56	**344,826.41**	**7,902,902.41**	**1,069,311.74**	**332,386.26**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82973 Trillium Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,898,813.25	0.00	2,898,813.25	0.00	0.00
Support Serv - Pupil	111,264.11	0.00	111,264.11	0.00	0.00
Support Serv - Instructional	3,399.40	0.00	3,399.40	0.00	0.00
Support Serv - Board of Ed	25,897.67	0.00	25,897.67	0.00	0.00
Support Serv - Executive Adm	694,977.53	0.00	694,977.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	471,000.72	0.00	471,000.72	0.00	0.00
Support Serv - Business	64,421.43	15,885.47	0.00	48,535.96	48,535.96
Operations and Maintenance	458,830.71	56,801.22	0.00	402,029.49	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	795.39	0.00	795.39	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	44,719.95	0.00	0.00	44,719.95	44,719.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	293,168.71	16,573.17	276,595.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	868,020.00	868,020.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,935,308.87	**957,279.86**	**4,482,743.61**	**495,285.40**	**93,255.91**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82974 Detroit Merit Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,006,831.00	0.00	3,006,831.00	0.00	0.00
Support Serv - Pupil	144,631.00	0.00	144,631.00	0.00	0.00
Support Serv - Instructional	367,981.00	0.00	367,981.00	0.00	0.00
Support Serv - Board of Ed	109,425.00	0.00	109,425.00	0.00	0.00
Support Serv - Executive Adm	395,076.00	0.00	395,076.00	0.00	0.00
Support Serv - Grant Writer	32,939.00	0.00	32,939.00	0.00	0.00
Support Serv - School Adm	528,402.00	0.00	528,402.00	0.00	0.00
Support Serv - Business	93,721.00	0.00	0.00	93,721.00	93,721.00
Operations and Maintenance	1,326,085.00	0.00	0.00	1,326,085.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	51,424.00	0.00	51,424.00	0.00	0.00
Support Serv - Staff & Personnel	161,019.00	0.00	0.00	161,019.00	161,019.00
Support Serv - Technology	147,877.00	0.00	0.00	147,877.00	147,877.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	82,279.00	0.00	82,279.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	342,073.00	116,977.00	225,096.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,789,763.00	**116,977.00**	**4,944,084.00**	**1,728,702.00**	**402,617.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82975 Riverside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,873,254.60	0.00	4,873,254.60	0.00	0.00
Support Serv - Pupil	250,713.49	0.00	250,713.49	0.00	0.00
Support Serv - Instructional	512,203.33	14,292.00	497,911.33	0.00	0.00
Support Serv - Board of Ed	38,363.60	0.00	38,363.60	0.00	0.00
Support Serv - Executive Adm	697,419.10	0.00	697,419.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	204,352.91	0.00	204,352.91	0.00	0.00
Support Serv - Business	966,747.84	0.00	0.00	966,747.84	966,747.84
Operations and Maintenance	2,572,107.72	0.00	0.00	2,572,107.72	0.00
Pupil Transportation	129,352.21	0.00	129,352.21	0.00	0.00
Support Serv - Planning & Research	142,437.37	0.00	142,437.37	0.00	0.00
Support Serv - Communication	3,927.60	0.00	3,927.60	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	2,850.00	0.00	2,850.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	99,146.53	0.00	99,146.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	66,870.70	66,870.70	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	526,048.00	304,665.00	221,383.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,085,795.00	**385,827.70**	**7,161,111.74**	**3,538,855.56**	**966,747.84**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82976 Keystone Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,296,005.00	0.00	2,296,005.00	0.00	0.00
Support Serv - Pupil	62,770.00	0.00	62,770.00	0.00	0.00
Support Serv - Instructional	597,052.00	0.00	597,052.00	0.00	0.00
Support Serv - Board of Ed	102,278.00	0.00	102,278.00	0.00	0.00
Support Serv - Executive Adm	433,179.00	0.00	433,179.00	0.00	0.00
Support Serv - Grant Writer	37,583.00	0.00	37,583.00	0.00	0.00
Support Serv - School Adm	435,819.00	0.00	435,819.00	0.00	0.00
Support Serv - Business	106,934.00	0.00	0.00	106,934.00	106,934.00
Operations and Maintenance	1,198,290.00	0.00	0.00	1,198,290.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	58,673.00	0.00	58,673.00	0.00	0.00
Support Serv - Staff & Personnel	183,721.00	0.00	0.00	183,721.00	183,721.00
Support Serv - Technology	168,726.00	0.00	0.00	168,726.00	168,726.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	93,880.00	0.00	93,880.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	161,898.00	7,493.00	154,405.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,936,808.00	**7,493.00**	**4,271,644.00**	**1,657,671.00**	**459,381.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82977 Hamtramck Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,502,072.00	0.00	2,502,072.00	0.00	0.00
Support Serv - Pupil	72,376.00	0.00	72,376.00	0.00	0.00
Support Serv - Instructional	337,091.00	0.00	337,091.00	0.00	0.00
Support Serv - Board of Ed	74,148.00	0.00	74,148.00	0.00	0.00
Support Serv - Executive Adm	241,827.00	0.00	241,827.00	0.00	0.00
Support Serv - Grant Writer	13,447.00	0.00	13,447.00	0.00	0.00
Support Serv - School Adm	347,335.00	0.00	347,335.00	0.00	0.00
Support Serv - Business	54,369.00	0.00	0.00	54,369.00	54,369.00
Operations and Maintenance	692,844.00	0.00	0.00	692,844.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,271.00	0.00	19,271.00	0.00	0.00
Support Serv - Staff & Personnel	67,020.00	0.00	0.00	67,020.00	67,020.00
Support Serv - Technology	60,368.00	0.00	0.00	60,368.00	60,368.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	47,732.00	0.00	47,732.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	231,632.00	47,578.00	184,054.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,761,532.00	**47,578.00**	**3,839,353.00**	**874,601.00**	**181,757.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82979 Detroit Enterprise Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,216,118.00	0.00	3,216,118.00	0.00	0.00
Support Serv - Pupil	71,221.00	0.00	71,221.00	0.00	0.00
Support Serv - Instructional	328,418.00	0.00	328,418.00	0.00	0.00
Support Serv - Board of Ed	124,889.00	0.00	124,889.00	0.00	0.00
Support Serv - Executive Adm	368,512.00	0.00	368,512.00	0.00	0.00
Support Serv - Grant Writer	29,646.00	0.00	29,646.00	0.00	0.00
Support Serv - School Adm	495,889.00	0.00	495,889.00	0.00	0.00
Support Serv - Business	84,351.00	0.00	0.00	84,351.00	84,351.00
Operations and Maintenance	1,233,243.00	0.00	0.00	1,233,243.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,537.00	0.00	31,537.00	0.00	0.00
Support Serv - Staff & Personnel	144,921.00	0.00	0.00	144,921.00	144,921.00
Support Serv - Technology	133,094.00	0.00	0.00	133,094.00	133,094.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	74,054.00	0.00	74,054.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	338,582.00	139,563.00	199,019.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,674,475.00	**139,563.00**	**4,939,303.00**	**1,595,609.00**	**362,366.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82980 Business Entrepreneurship, Science, Tech. Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,679,039.20	5,110.48	1,673,928.72	0.00	0.00
Support Serv - Pupil	199,696.24	0.00	199,696.24	0.00	0.00
Support Serv - Instructional	284,819.58	0.00	284,819.58	0.00	0.00
Support Serv - Board of Ed	42,401.02	0.00	42,401.02	0.00	0.00
Support Serv - Executive Adm	193,333.18	0.00	193,333.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	318,570.26	0.00	318,570.26	0.00	0.00
Support Serv - Business	37,895.80	18,869.95	0.00	19,025.85	19,025.85
Operations and Maintenance	924,989.99	0.00	0.00	924,989.99	0.00
Pupil Transportation	272,769.75	0.00	272,769.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,016.26	0.00	5,016.26	0.00	0.00
Support Serv - Staff & Personnel	592.50	0.00	0.00	592.50	592.50
Support Serv - Technology	1,000.00	0.00	0.00	1,000.00	1,000.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,359.64	0.00	8,359.64	0.00	0.00
Community Services	44,239.81	0.00	44,239.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	309,695.70	225,786.88	83,908.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,322,418.93	**249,767.31**	**3,127,043.28**	**945,608.34**	**20,618.35**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82981 American Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,838,743.00	2,366.00	1,836,377.00	0.00	0.00
Support Serv - Pupil	113,108.00	0.00	113,108.00	0.00	0.00
Support Serv - Instructional	46,685.00	0.00	46,685.00	0.00	0.00
Support Serv - Board of Ed	24,035.00	0.00	24,035.00	0.00	0.00
Support Serv - Executive Adm	483,899.00	0.00	483,899.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	411,774.00	0.00	411,774.00	0.00	0.00
Support Serv - Business	26,000.00	20,001.00	0.00	5,999.00	5,999.00
Operations and Maintenance	435,926.00	8,683.00	0.00	427,243.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	56,801.00	39,666.00	0.00	17,135.00	17,135.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	41,736.00	0.00	41,736.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	51,711.00	51,711.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	252,154.00	252,154.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,782,572.00	**374,581.00**	**2,957,614.00**	**450,377.00**	**23,134.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82982 Universal Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,954,409.47	135,688.53	1,818,720.94	0.00	0.00
Support Serv - Pupil	88,696.69	0.00	88,696.69	0.00	0.00
Support Serv - Instructional	240,750.21	0.00	240,750.21	0.00	0.00
Support Serv - Board of Ed	110,196.32	0.00	110,196.32	0.00	0.00
Support Serv - Executive Adm	536,760.37	0.00	536,760.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	166,718.04	0.00	166,718.04	0.00	0.00
Support Serv - Business	29,516.40	0.00	0.00	29,516.40	29,516.40
Operations and Maintenance	870,821.43	0.00	0.00	870,821.43	0.00
Pupil Transportation	6,523.80	0.00	6,523.80	0.00	0.00
Support Serv - Planning & Research	42,499.99	0.00	42,499.99	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	44,500.91	0.00	0.00	44,500.91	44,500.91
Support Serv - Technology	4,504.50	0.00	0.00	4,504.50	4,504.50
Support Serv - Pupil Accounting	34,559.66	0.00	34,559.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	19,607.71	0.00	19,607.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,360,366.86	6,360,366.86	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	213,921.24	121,691.21	92,230.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,724,353.60	**6,617,746.60**	**3,157,263.76**	**949,343.24**	**78,521.81**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82983 Bridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,474,329.67	0.00	2,474,329.67	0.00	0.00
Support Serv - Pupil	96,605.51	0.00	96,605.51	0.00	0.00
Support Serv - Instructional	275,724.80	0.00	275,724.80	0.00	0.00
Support Serv - Board of Ed	43,848.71	0.00	43,848.71	0.00	0.00
Support Serv - Executive Adm	381,012.48	11,000.00	370,012.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	120,649.14	0.00	120,649.14	0.00	0.00
Support Serv - Business	519,240.20	0.00	0.00	519,240.20	519,240.20
Operations and Maintenance	1,202,810.69	0.00	0.00	1,202,810.69	0.00
Pupil Transportation	87,180.48	0.00	87,180.48	0.00	0.00
Support Serv - Planning & Research	138,819.42	0.00	138,819.42	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	36,011.90	0.00	36,011.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	295,088.80	157,738.08	137,350.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,671,321.80	**168,738.08**	**3,780,532.83**	**1,722,050.89**	**519,240.20**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82984 Dr. Charles Drew Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,835,669.94	0.00	1,835,669.94	0.00	0.00
Support Serv - Pupil	30,325.00	0.00	30,325.00	0.00	0.00
Support Serv - Instructional	95,468.97	46,223.04	49,245.93	0.00	0.00
Support Serv - Board of Ed	237,200.16	0.00	237,200.16	0.00	0.00
Support Serv - Executive Adm	469,450.99	0.00	469,450.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	216,920.89	0.00	216,920.89	0.00	0.00
Support Serv - Business	106,014.44	8,949.92	16,688.50	80,376.02	80,376.02
Operations and Maintenance	190,180.42	24,750.70	0.00	165,429.72	0.00
Pupil Transportation	167,989.00	0.00	167,989.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,444.88	0.00	2,444.88	0.00	0.00
Support Serv - Technology	5,028.60	0.00	3,145.00	1,883.60	1,883.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,924.00	0.00	19,924.00	0.00	0.00
Community Services	34,150.08	0.00	34,150.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	301,808.87	280,233.02	21,575.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,305.30	5,305.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,717,881.54	**365,461.98**	**3,104,730.22**	**247,689.34**	**82,259.62**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82985 Detroit Premier Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,426,448.00	0.00	3,426,448.00	0.00	0.00
Support Serv - Pupil	135,541.00	0.00	135,541.00	0.00	0.00
Support Serv - Instructional	360,547.00	0.00	360,547.00	0.00	0.00
Support Serv - Board of Ed	101,942.00	0.00	101,942.00	0.00	0.00
Support Serv - Executive Adm	390,038.00	0.00	390,038.00	0.00	0.00
Support Serv - Grant Writer	33,596.00	0.00	33,596.00	0.00	0.00
Support Serv - School Adm	544,569.00	0.00	544,569.00	0.00	0.00
Support Serv - Business	92,175.00	0.00	0.00	92,175.00	92,175.00
Operations and Maintenance	1,140,649.00	0.00	0.00	1,140,649.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,568.00	0.00	33,568.00	0.00	0.00
Support Serv - Staff & Personnel	162,482.00	0.00	0.00	162,482.00	162,482.00
Support Serv - Technology	150,824.00	0.00	0.00	150,824.00	150,824.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	80,922.00	0.00	80,922.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	307,564.00	25,070.00	282,494.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,960,865.00	**25,070.00**	**5,389,665.00**	**1,546,130.00**	**405,481.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82986 Hanley International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,911,983.59	141,814.02	2,770,169.57	0.00	0.00
Support Serv - Pupil	144,264.51	0.00	144,264.51	0.00	0.00
Support Serv - Instructional	100,994.18	0.00	100,994.18	0.00	0.00
Support Serv - Board of Ed	71,031.56	0.00	71,031.56	0.00	0.00
Support Serv - Executive Adm	618,637.65	0.00	618,637.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	500,431.69	1,070.00	499,361.69	0.00	0.00
Support Serv - Business	690,149.28	0.00	0.00	690,149.28	690,149.28
Operations and Maintenance	517,014.08	33,804.69	0.00	483,209.39	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	42,396.51	0.00	42,396.51	0.00	0.00
Support Serv - Other	24,554.11	0.00	24,554.11	0.00	0.00
Community Services	4,695.90	3,625.00	1,070.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	380,756.06	320,521.09	60,234.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	824,614.59	824,614.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,424,246.15	3,424,246.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,255,769.86	**4,749,695.54**	**4,332,715.65**	**1,173,358.67**	**690,149.28**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82987 Frontier International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,289,435.20	0.00	1,289,435.20	0.00	0.00
Support Serv - Pupil	36,517.71	0.00	36,517.71	0.00	0.00
Support Serv - Instructional	218,060.21	0.00	218,060.21	0.00	0.00
Support Serv - Board of Ed	54,598.75	0.00	54,598.75	0.00	0.00
Support Serv - Executive Adm	309,607.41	4,500.00	305,107.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	113,978.27	0.00	113,978.27	0.00	0.00
Support Serv - Business	302,740.18	0.00	0.00	302,740.18	302,740.18
Operations and Maintenance	603,417.57	40,762.27	0.00	562,655.30	0.00
Pupil Transportation	51,862.06	0.00	51,862.06	0.00	0.00
Support Serv - Planning & Research	56,445.71	0.00	56,445.71	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	35,880.93	0.00	35,880.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	189,364.00	103,868.00	85,496.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,261,908.00	**149,130.27**	**2,247,382.25**	**865,395.48**	**302,740.18**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82988 Discovery Arts and Technology PSA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	863,582.62	8,387.58	855,195.04	0.00	0.00
Support Serv - Pupil	94,385.19	0.00	94,385.19	0.00	0.00
Support Serv - Instructional	41,399.47	0.00	41,399.47	0.00	0.00
Support Serv - Board of Ed	15,667.60	0.00	15,667.60	0.00	0.00
Support Serv - Executive Adm	325,148.42	0.00	325,148.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	143,334.68	0.00	143,334.68	0.00	0.00
Support Serv - Business	11,526.30	6,675.82	0.00	4,850.48	4,850.48
Operations and Maintenance	698,408.03	0.00	8,122.00	690,286.03	0.00
Pupil Transportation	145,383.00	0.00	145,383.00	0.00	0.00
Support Serv - Planning & Research	1,225.00	0.00	1,225.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,354.00	0.00	90.00	3,264.00	3,264.00
Support Serv - Technology	2,900.00	0.00	0.00	2,900.00	2,900.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	28,024.44	0.00	28,024.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	152,069.31	6,448.44	145,620.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,526,408.06	**21,511.84**	**1,803,595.71**	**701,300.51**	**11,014.48**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82989 Covenant House Academy Southwest
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	722,414.44	0.00	722,414.44	0.00	0.00
Support Serv - Pupil	283,907.45	0.00	283,907.45	0.00	0.00
Support Serv - Instructional	70,509.63	0.00	70,509.63	0.00	0.00
Support Serv - Board of Ed	84,286.01	15,129.00	69,157.01	0.00	0.00
Support Serv - Executive Adm	165,967.42	0.00	165,967.42	0.00	0.00
Support Serv - Grant Writer	12,013.50	0.00	12,013.50	0.00	0.00
Support Serv - School Adm	207,816.78	0.00	207,816.78	0.00	0.00
Support Serv - Business	82,492.33	27,444.35	0.00	55,047.98	55,047.98
Operations and Maintenance	361,812.13	0.00	0.00	361,812.13	0.00
Pupil Transportation	5,278.83	0.00	5,278.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	84,340.06	0.00	84,340.06	0.00	0.00
Support Serv - Staff & Personnel	26,786.05	0.00	0.00	26,786.05	26,786.05
Support Serv - Technology	8,834.88	8,834.88	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,116,459.51	**51,408.23**	**1,621,405.12**	**443,646.16**	**81,834.03**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82990 Covenant House Academy East
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	679,532.73	0.00	679,532.73	0.00	0.00
Support Serv - Pupil	239,011.50	0.00	239,011.50	0.00	0.00
Support Serv - Instructional	64,206.08	0.00	64,206.08	0.00	0.00
Support Serv - Board of Ed	102,264.33	13,318.00	88,946.33	0.00	0.00
Support Serv - Executive Adm	140,935.56	0.00	140,935.56	0.00	0.00
Support Serv - Grant Writer	12,050.48	0.00	12,050.48	0.00	0.00
Support Serv - School Adm	203,482.04	0.00	203,482.04	0.00	0.00
Support Serv - Business	82,562.33	27,444.35	0.00	55,117.98	55,117.98
Operations and Maintenance	515,588.35	0.00	0.00	515,588.35	0.00
Pupil Transportation	5,916.33	0.00	5,916.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	68,591.40	0.00	68,591.40	0.00	0.00
Support Serv - Staff & Personnel	26,841.58	0.00	0.00	26,841.58	26,841.58
Support Serv - Technology	60,137.57	54,895.57	0.00	5,242.00	5,242.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,201,120.28	**95,657.92**	**1,502,672.45**	**602,789.91**	**87,201.56**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82991 Covenant House Academy Central
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	986,106.89	0.00	986,106.89	0.00	0.00
Support Serv - Pupil	194,111.49	0.00	194,111.49	0.00	0.00
Support Serv - Instructional	109,737.96	0.00	109,737.96	0.00	0.00
Support Serv - Board of Ed	292,050.42	13,892.00	278,158.42	0.00	0.00
Support Serv - Executive Adm	297,498.93	0.00	297,498.93	0.00	0.00
Support Serv - Grant Writer	12,057.14	0.00	12,057.14	0.00	0.00
Support Serv - School Adm	202,422.73	0.00	202,422.73	0.00	0.00
Support Serv - Business	85,475.37	27,444.35	0.00	58,031.02	58,031.02
Operations and Maintenance	484,753.15	0.00	0.00	484,753.15	0.00
Pupil Transportation	6,559.84	0.00	6,559.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	49,866.64	0.00	49,866.64	0.00	0.00
Support Serv - Staff & Personnel	26,862.37	0.00	0.00	26,862.37	26,862.37
Support Serv - Technology	6,285.02	6,285.02	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	148,731.00	148,731.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,902,518.95	**196,352.37**	**2,136,520.04**	**569,646.54**	**84,893.39**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82992 Northpointe Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,268,518.44	12,770.00	1,255,748.44	0.00	0.00
Support Serv - Pupil	48,380.50	0.00	48,380.50	0.00	0.00
Support Serv - Instructional	104,444.20	0.00	104,444.20	0.00	0.00
Support Serv - Board of Ed	133,691.39	0.00	133,691.39	0.00	0.00
Support Serv - Executive Adm	98,669.15	0.00	98,669.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	134,059.14	0.00	134,059.14	0.00	0.00
Support Serv - Business	90,160.44	12,649.19	0.00	77,511.25	77,511.25
Operations and Maintenance	541,312.28	0.00	43,055.80	498,256.48	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	41,779.70	0.00	41,779.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	573.15	0.00	573.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	285,669.67	285,669.67	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,673.38	142,226.59	41,446.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,930,931.44	**453,315.45**	**1,901,848.26**	**575,767.73**	**77,511.25**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82994 David Ellis Academy West
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,694,383.68	0.00	2,694,383.68	0.00	0.00
Support Serv - Pupil	197,041.92	0.00	197,041.92	0.00	0.00
Support Serv - Instructional	92,074.08	0.00	92,074.08	0.00	0.00
Support Serv - Board of Ed	24,645.27	0.00	24,645.27	0.00	0.00
Support Serv - Executive Adm	764,847.95	0.00	764,847.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	259,036.77	0.00	259,036.77	0.00	0.00
Support Serv - Business	987,595.37	824,032.78	0.00	163,562.59	163,562.59
Operations and Maintenance	758,037.86	249,368.17	0.00	508,669.69	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	140,867.57	0.00	140,867.57	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	85,538.15	0.00	85,538.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	39,186.08	0.00	39,186.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,193.00	41,193.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	251,115.23	165,756.45	85,358.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,335,562.93	**1,280,350.40**	**4,382,980.25**	**672,232.28**	**163,562.59**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82995 Taylor Exemplar Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,485,576.00	0.00	2,485,576.00	0.00	0.00
Support Serv - Pupil	149,638.00	0.00	149,638.00	0.00	0.00
Support Serv - Instructional	467,840.00	0.00	467,840.00	0.00	0.00
Support Serv - Board of Ed	88,925.00	0.00	88,925.00	0.00	0.00
Support Serv - Executive Adm	333,303.00	0.00	333,303.00	0.00	0.00
Support Serv - Grant Writer	23,857.00	0.00	23,857.00	0.00	0.00
Support Serv - School Adm	362,913.00	0.00	362,913.00	0.00	0.00
Support Serv - Business	73,309.00	0.00	0.00	73,309.00	73,309.00
Operations and Maintenance	1,299,775.00	0.00	0.00	1,299,775.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,053.00	0.00	27,053.00	0.00	0.00
Support Serv - Staff & Personnel	128,771.00	0.00	0.00	128,771.00	128,771.00
Support Serv - Technology	107,103.00	0.00	0.00	107,103.00	107,103.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	64,360.00	0.00	64,360.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	202,613.00	26,685.00	175,928.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,815,036.00	**26,685.00**	**4,179,393.00**	**1,608,958.00**	**309,183.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82996 Clara B. Ford Academy (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,238,089.00	0.00	1,238,089.00	0.00	0.00
Support Serv - Pupil	51,305.00	0.00	51,305.00	0.00	0.00
Support Serv - Instructional	43,106.00	0.00	43,106.00	0.00	0.00
Support Serv - Board of Ed	68,112.00	0.00	68,112.00	0.00	0.00
Support Serv - Executive Adm	154,607.00	0.00	154,607.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	212,122.00	0.00	212,122.00	0.00	0.00
Support Serv - Business	9,975.00	0.00	0.00	9,975.00	9,975.00
Operations and Maintenance	76,045.00	2,262.00	0.00	73,783.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	41,387.00	0.00	0.00	41,387.00	41,387.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,723.00	1,152.00	4,571.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,900,471.00	**3,414.00**	**1,771,912.00**	**125,145.00**	**51,362.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82997 Flagship Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,742,874.00	0.00	2,742,874.00	0.00	0.00
Support Serv - Pupil	124,005.00	0.00	124,005.00	0.00	0.00
Support Serv - Instructional	533,692.00	0.00	533,692.00	0.00	0.00
Support Serv - Board of Ed	72,526.00	0.00	72,526.00	0.00	0.00
Support Serv - Executive Adm	296,772.00	0.00	296,772.00	0.00	0.00
Support Serv - Grant Writer	19,710.00	0.00	19,710.00	0.00	0.00
Support Serv - School Adm	373,803.00	0.00	373,803.00	0.00	0.00
Support Serv - Business	60,565.00	0.00	0.00	60,565.00	60,565.00
Operations and Maintenance	1,448,417.00	0.00	5,857.00	1,442,560.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,350.00	0.00	22,350.00	0.00	0.00
Support Serv - Staff & Personnel	114,128.00	0.00	0.00	114,128.00	114,128.00
Support Serv - Technology	88,484.00	0.00	0.00	88,484.00	88,484.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	53,171.00	0.00	53,171.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,050.00	66,224.00	209,826.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,226,547.00	**66,224.00**	**4,454,586.00**	**1,705,737.00**	**263,177.00**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
82998 ACE Academy (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,114,136.91	3,377.00	1,110,759.91	0.00	0.00
Support Serv - Pupil	178,254.86	0.00	178,254.86	0.00	0.00
Support Serv - Instructional	155,672.18	0.00	155,672.18	0.00	0.00
Support Serv - Board of Ed	57,290.89	0.00	57,290.89	0.00	0.00
Support Serv - Executive Adm	232,838.89	0.00	232,838.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	105,674.57	0.00	105,674.57	0.00	0.00
Support Serv - Business	30,740.49	8,198.79	7,341.30	15,200.40	15,200.40
Operations and Maintenance	8,961.47	0.00	2,916.33	6,045.14	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	40,239.06	0.00	16,003.94	24,235.12	24,235.12
Support Serv - Pupil Accounting	2,761.20	0.00	2,761.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7,849.80	0.00	7,849.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	599,532.80	0.00	599,532.80	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	100,570.86	0.00	100,570.86	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	40,000.00	0.00	40,000.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	8,748.30	0.00	8,748.30	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,148.04	0.00	1,148.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,684,420.32	**11,575.79**	**2,627,363.87**	**45,480.66**	**39,435.52**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
83000 Wexford-Missaukee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	94,067.53	0.00	94,067.53	0.00	0.00
Support Serv - Instructional	1,086,239.23	2,359.51	1,083,879.72	0.00	0.00
Support Serv - Board of Ed	34,048.70	0.00	34,048.70	0.00	0.00
Support Serv - Executive Adm	130,663.46	0.00	130,663.46	0.00	0.00
Support Serv - Grant Writer	3,679.00	0.00	3,679.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	82,584.14	1,517.53	0.00	81,066.61	81,066.61
Operations and Maintenance	87,960.24	240.14	0.00	87,720.10	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	725.04	0.00	725.04	0.00	0.00
Support Serv - Communication	4,580.54	0.00	4,580.54	0.00	0.00
Support Serv - Staff & Personnel	11,825.04	0.00	0.00	11,825.04	11,825.04
Support Serv - Technology	380,789.65	15,628.57	0.00	365,161.08	365,161.08
Support Serv - Pupil Accounting	86,326.71	1,225.90	85,100.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	16,744.29	0.00	16,744.29	0.00	0.00
Payments to Government Agencies	1,045,615.57	1,045,615.57	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,386,784.08	167,016.11	5,219,767.97	0.00	0.00
Support Serv - Pupil	4,717,377.32	10,780.08	4,706,597.24	0.00	0.00
Support Serv - Instructional	1,527,260.14	5,544.24	1,521,715.90	0.00	0.00
Support Serv - Board of Ed	14,614.20	0.00	14,614.20	0.00	0.00
Support Serv - Executive Adm	90,730.37	1,035.87	89,694.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	215,689.98	0.00	215,689.98	0.00	0.00
Support Serv - Business	495,819.00	18,044.19	0.00	477,774.81	477,774.81
Operations and Maintenance	946,312.80	12,253.46	0.00	934,059.34	0.00
Pupil Transportation	721,498.64	0.00	721,498.64	0.00	0.00
Support Serv - Planning & Research	49,126.63	0.00	49,126.63	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,582.82	0.00	5,031.53	2,551.29	2,551.29
Support Serv - Technology	375,817.50	99,241.95	37,595.37	238,980.18	238,980.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	27,327.04	0.00	27,327.04	0.00	0.00
Payments to Government Agencies	2,430,352.30	2,398,072.89	32,279.41	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	68,884.56	68,884.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,141,026.52	**3,847,460.57**	**14,094,427.50**	**2,199,138.45**	**1,177,359.01**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
83010 Cadillac Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,310,847.21	76,189.20	17,234,658.01	0.00	0.00
Support Serv - Pupil	981,788.23	0.00	981,788.23	0.00	0.00
Support Serv - Instructional	670,294.38	36,904.75	633,389.63	0.00	0.00
Support Serv - Board of Ed	69,708.89	0.00	69,708.89	0.00	0.00
Support Serv - Executive Adm	367,939.01	0.00	367,939.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,830,162.88	986.71	1,829,176.17	0.00	0.00
Support Serv - Business	518,656.30	4,788.88	25,433.67	488,433.75	488,433.75
Operations and Maintenance	2,795,174.90	61,834.69	0.00	2,733,340.21	0.00
Pupil Transportation	1,167,655.79	0.00	1,167,655.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	777,859.79	1,202.00	776,657.79	0.00	0.00
Community Services	7,322.89	0.00	7,322.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,199.54	0.00	0.00	20,199.54	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,275,257.02	553,370.29	721,886.73	0.00	0.00
Community Services	355,535.59	0.00	355,535.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,201,927.36	2,201,927.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,240,612.85	2,240,612.85	0.00	0.00	0.00
Trust Funds					
All Costs *	16,442.38	0.00	16,442.38	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,607,385.01	**5,177,816.73**	**24,187,594.78**	**3,241,973.50**	**488,433.75**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
83060 Manton Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,897,858.23	63,217.51	4,834,640.72	0.00	0.00
Support Serv - Pupil	241,147.86	0.00	241,147.86	0.00	0.00
Support Serv - Instructional	190,395.82	0.00	190,395.82	0.00	0.00
Support Serv - Board of Ed	58,449.14	0.00	58,449.14	0.00	0.00
Support Serv - Executive Adm	214,548.32	0.00	214,548.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	552,044.27	0.00	552,044.27	0.00	0.00
Support Serv - Business	300,231.84	47,699.51	0.00	252,532.33	252,532.33
Operations and Maintenance	646,046.96	16,674.50	0.00	629,372.46	0.00
Pupil Transportation	425,521.80	0.00	425,521.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,411.60	0.00	4,411.60	0.00	0.00
Support Serv - Technology	113,226.84	35,225.79	0.00	78,001.05	78,001.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	246,159.45	22,081.44	224,078.01	0.00	0.00
Community Services	22,784.01	0.00	22,784.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	496,266.63	194,673.27	301,593.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	819,175.57	819,175.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	678,663.55	678,663.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,906,931.89	**1,877,411.14**	**7,069,614.91**	**959,905.84**	**330,533.38**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
83070 Mesick Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,322,577.92	435.24	4,322,142.68	0.00	0.00
Support Serv - Pupil	139,909.82	0.00	139,909.82	0.00	0.00
Support Serv - Instructional	16,761.95	0.00	16,761.95	0.00	0.00
Support Serv - Board of Ed	101,763.01	0.00	101,763.01	0.00	0.00
Support Serv - Executive Adm	205,829.88	0.00	205,829.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	306,248.96	0.00	306,248.96	0.00	0.00
Support Serv - Business	123,082.83	10,328.98	18,061.15	94,692.70	94,692.70
Operations and Maintenance	598,927.85	4,554.28	0.00	594,373.57	0.00
Pupil Transportation	458,966.29	84,002.00	374,964.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,683.11	0.00	1,618.86	64.25	64.25
Support Serv - Technology	168,655.18	22,429.71	33,131.00	113,094.47	113,094.47
Support Serv - Pupil Accounting	17,954.73	0.00	17,954.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	186,351.34	2,812.36	183,538.98	0.00	0.00
Community Services	46,512.29	0.00	46,512.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,857.10	0.00	0.00	1,857.10	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	357,414.08	209,577.18	147,836.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	628,101.58	628,101.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	158,821.43	158,821.43	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,841,419.35	**1,121,062.76**	**5,916,274.50**	**804,082.09**	**207,851.42**

Michigan Department of Education
Costs for the Development of 2012-2013 Federal Indirect Cost Rate
84000 State of Michigan
Form R0418A

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