Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
01010 Alcona Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,050,836.80	0.00	5,050,836.80	0.00	0.00
Support Serv - Pupil	190,011.17	0.00	190,011.17	0.00	0.00
Support Serv - Instructional	88,261.80	0.00	88,261.80	0.00	0.00
Support Serv - Board of Ed	48,588.73	0.00	48,588.73	0.00	0.00
Support Serv - Executive Adm	248,732.41	0.00	248,732.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	449,479.62	0.00	449,479.62	0.00	0.00
Support Serv - Business	261,101.35	2,895.16	0.00	258,206.19	258,206.19
Operations and Maintenance	614,365.47	51,532.30	0.00	562,833.17	0.00
Pupil Transportation	581,290.79	25,062.97	556,227.82	0.00	0.00
Support Serv - Planning & Research	3,319.00	0.00	3,319.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	155,839.71	19,012.10	0.00	136,827.61	136,827.61
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	207,608.71	4,852.12	202,756.59	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	1,170.98	1,170.98	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	269,120.57	116,463.93	152,656.64	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 **	731,876.76	731,876.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,901,603.87	**952,866.32**	**6,990,870.58**	**957,866.97**	**395,033.80**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
02010 AuTrain-Onota Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	465,091.35	1,710.56	463,380.79	0.00	0.00
Support Serv - Pupil	10,047.13	0.00	10,047.13	0.00	0.00
Support Serv - Instructional	6,791.91	0.00	6,791.91	0.00	0.00
Support Serv - Board of Ed	12,169.14	0.00	12,169.14	0.00	0.00
Support Serv - Executive Adm	57,043.49	0.00	57,043.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	38,164.00	0.00	38,164.00	0.00	0.00
Support Serv - Business	56,704.25	8,565.79	438.70	47,699.76	47,699.76
Operations and Maintenance	84,352.97	0.00	327.66	84,025.31	0.00
Pupil Transportation	82,353.94	0.00	82,353.94	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	1,129.00	0.00	0.00	1,129.00	1,129.00
Support Serv - Pupil Accounting	3,987.13	0.00	3,987.13	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,324.08	0.00	1,324.08	0.00	0.00
Payments to Government Agencies	11,813.00	11,813.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	551.42	0.00	545.91	5.51	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	44,292.52	10,450.31	33,842.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	875,815.33	**32,539.66**	**710,416.09**	**132,859.58**	**48,828.76**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
02020 Burt Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	456,899.72	799.00	456,100.72	0.00	0.00
Support Serv - Pupil	7,560.70	0.00	7,560.70	0.00	0.00
Support Serv - Instructional	7,944.00	0.00	7,944.00	0.00	0.00
Support Serv - Board of Ed	19,625.96	0.00	19,625.96	0.00	0.00
Support Serv - Executive Adm	111,725.20	0.00	111,725.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	49,833.98	0.00	49,833.98	0.00	0.00
Support Serv - Business	23,683.75	0.00	0.00	23,683.75	23,683.75
Operations and Maintenance	111,661.18	0.00	0.00	111,661.18	0.00
Pupil Transportation	57,435.98	0.00	57,435.98	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	663.70	0.00	663.70	0.00	0.00
Support Serv - Technology	669.00	0.00	0.00	669.00	669.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,688.27	439.00	14,249.27	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	49,706.75	26,412.14	23,294.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	197.91	0.00	197.91	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
	912,296.10	**27,650.14**	**748,632.03**	**136,013.93**	**24,352.75**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
02070 Munising Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,630,213.06	0.00	3,630,213.06	0.00	0.00
Support Serv - Pupil	178,190.69	0.00	178,190.69	0.00	0.00
Support Serv - Instructional	159,848.82	0.00	159,848.82	0.00	0.00
Support Serv - Board of Ed	22,411.88	0.00	22,411.88	0.00	0.00
Support Serv - Executive Adm	120,182.02	0.00	120,182.02	0.00	0.00
Support Serv - Grant Writer	31,956.21	0.00	31,956.21	0.00	0.00
Support Serv - School Adm	352,992.88	0.00	352,992.88	0.00	0.00
Support Serv - Business	193,535.97	0.00	0.00	193,535.97	193,535.97
Operations and Maintenance	671,209.86	0.00	0.00	671,209.86	0.00
Pupil Transportation	355,934.89	0.00	355,934.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,250.14	0.00	50.00	4,200.14	4,200.14
Support Serv - Technology	189,156.49	73,321.95	0.00	115,834.54	115,834.54
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	154,246.38	0.00	154,246.38	0.00	0.00
Community Services	695.00	0.00	695.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,796.00	18,796.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,100.00	0.00	0.00	2,100.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	277,480.32	133,970.11	143,510.21	0.00	0.00
Community Services	110,889.68	5,029.64	105,860.04	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 **	714,071.14	714,071.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,188,161.43	**945,188.84**	**5,256,092.08**	**986,880.51**	**313,570.65**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
02080 Superior Central School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,125,009.81	0.00	2,125,009.81	0.00	0.00
Support Serv - Pupil	90,424.24	0.00	90,424.24	0.00	0.00
Support Serv - Instructional	57,637.26	0.00	57,637.26	0.00	0.00
Support Serv - Board of Ed	44,266.70	0.00	44,266.70	0.00	0.00
Support Serv - Executive Adm	138,298.43	0.00	138,298.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	129,780.30	0.00	129,780.30	0.00	0.00
Support Serv - Business	114,916.19	7,004.31	0.00	107,911.88	107,911.88
Operations and Maintenance	250,039.87	0.00	0.00	250,039.87	0.00
Pupil Transportation	306,875.71	2,800.00	304,075.71	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	34,047.42	0.00	5,372.37	28,675.05	28,675.05
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	72,193.78	0.00	72,193.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,553.42	2,553.42	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	148,802.19	68,778.78	80,023.41	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 **	520,245.51	520,245.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,101.80	1,101.80	0.00	0.00	0.00
Trust Funds					
All Costs *	9,000.00	0.00	9,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,045,192.63	**602,483.82**	**3,056,082.01**	**386,626.80**	**136,586.93**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,108,744.23	0.00	1,108,744.23	0.00	0.00
Support Serv - Pupil	71,858.31	0.00	71,858.31	0.00	0.00
Support Serv - Instructional	611,008.29	14,914.07	596,094.22	0.00	0.00
Support Serv - Board of Ed	63,897.59	5,499.68	58,397.91	0.00	0.00
Support Serv - Executive Adm	453,432.78	5,059.09	448,373.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	37,473.66	0.00	37,473.66	0.00	0.00
Support Serv - Business	554,359.25	4,615.98	0.00	549,743.27	549,743.27
Operations and Maintenance	206,350.26	10,011.51	373.58	195,965.17	0.00
Pupil Transportation	1,413.50	0.00	1,413.50	0.00	0.00
Support Serv - Planning & Research	150,389.58	0.00	150,389.58	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	229,814.25	2,521.66	0.00	227,292.59	227,292.59
Support Serv - Technology	671,254.74	7,531.01	0.00	663,723.73	663,723.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	196,223.43	196,223.43	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,707,110.62	596,504.78	6,110,605.84	0.00	0.00
Support Serv - Pupil	3,794,594.40	22,928.71	3,771,665.69	0.00	0.00
Support Serv - Instructional	1,613,146.76	6,029.08	1,607,117.68	0.00	0.00
Support Serv - Board of Ed	69,000.31	0.00	69,000.31	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	591,037.63	5,043.64	585,993.99	0.00	0.00
Support Serv - Business	100,335.93	63,872.86	0.00	36,463.07	36,463.07
Operations and Maintenance	929,659.39	19,128.34	0.00	910,531.05	0.00
Pupil Transportation	1,944,530.38	438,821.00	1,505,709.38	0.00	0.00
Support Serv - Planning & Research	141,892.78	0.00	141,892.78	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,357.54	0.00	29,357.54	0.00	0.00
Support Serv - Technology	231.03	0.00	0.00	231.03	231.03
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	1,731,610.40	0.00	1,731,610.40	0.00	0.00
Payments to Government Agencies	4,202,114.50	4,202,114.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	428,355.47	428,355.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	940,955.75	940,955.75	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
	27,580,152.76	**6,970,130.56**	**18,026,072.29**	**2,583,949.91**	**1,477,453.69**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
03010 Plainwell Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,207,932.10	14,004.93	14,193,927.17	0.00	0.00
Support Serv - Pupil	960,034.88	0.00	960,034.88	0.00	0.00
Support Serv - Instructional	626,465.34	4,590.00	621,875.34	0.00	0.00
Support Serv - Board of Ed	67,115.25	0.00	67,115.25	0.00	0.00
Support Serv - Executive Adm	319,474.90	0.00	319,474.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,236,196.55	0.00	1,236,196.55	0.00	0.00
Support Serv - Business	390,515.03	62,412.08	59,256.24	268,846.71	268,846.71
Operations and Maintenance	2,242,337.57	43,269.07	0.00	2,199,068.50	0.00
Pupil Transportation	544,095.02	7,661.50	536,433.52	0.00	0.00
Support Serv - Planning & Research	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Communication	57,800.39	0.00	57,800.39	0.00	0.00
Support Serv - Staff & Personnel	6,307.58	0.00	6,307.58	0.00	0.00
Support Serv - Technology	431,535.52	19,569.40	0.00	411,966.12	411,966.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	439,871.23	4,123.69	435,747.54	0.00	0.00
Community Services	535,638.21	703.99	534,934.22	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	24,119.00	0.00	21,104.13	3,014.87	0.00
Pupil Transportation	2,456.60	0.00	2,456.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	841,319.52	411,160.45	430,159.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,279,489.57	7,279,489.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	702,258.95	702,258.95	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
	30,917,463.21	**8,549,243.63**	**19,485,323.38**	**2,882,896.20**	**680,812.83**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
03020 Otsego Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,958,280.19	39,579.04	11,918,701.15	0.00	0.00
Support Serv - Pupil	727,856.33	0.00	727,856.33	0.00	0.00
Support Serv - Instructional	428,782.03	0.00	428,782.03	0.00	0.00
Support Serv - Board of Ed	139,866.69	0.00	139,866.69	0.00	0.00
Support Serv - Executive Adm	385,596.38	967.92	384,628.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,122,808.31	0.00	1,122,808.31	0.00	0.00
Support Serv - Business	291,063.06	22,542.46	0.00	268,520.60	268,520.60
Operations and Maintenance	1,844,969.08	980.00	0.00	1,843,989.08	0.00
Pupil Transportation	1,942,312.01	1,243,780.00	698,532.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	82,342.49	431.90	81,910.59	0.00	0.00
Support Serv - Staff & Personnel	609.00	0.00	609.00	0.00	0.00
Support Serv - Technology	512,709.07	182,325.53	0.00	330,383.54	330,383.54
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	580,510.40	2,399.81	578,110.59	0.00	0.00
Community Services	517,337.62	1,330.00	516,007.62	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	929,866.73	425,182.06	504,684.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,623,798.82	4,623,798.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,091,708.21	**6,546,317.54**	**17,102,497.45**	**2,442,893.22**	**598,904.14**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
03030 Allegan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,767,355.72	4,409.60	13,762,946.12	0.00	0.00
Support Serv - Pupil	1,761,045.99	38,506.50	1,722,539.49	0.00	0.00
Support Serv - Instructional	803,219.29	0.00	803,219.29	0.00	0.00
Support Serv - Board of Ed	56,987.23	0.00	56,987.23	0.00	0.00
Support Serv - Executive Adm	457,252.39	0.00	457,252.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,364,223.10	0.00	1,364,223.10	0.00	0.00
Support Serv - Business	439,271.05	78,025.29	0.00	361,245.76	361,245.76
Operations and Maintenance	2,390,467.34	0.00	0.00	2,390,467.34	0.00
Pupil Transportation	1,220,628.28	19,800.00	1,200,828.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	62,311.55	0.00	62,311.55	0.00	0.00
Support Serv - Staff & Personnel	2,967.17	0.00	0.00	2,967.17	2,967.17
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	248,549.98	0.00	248,549.98	0.00	0.00
Support Serv - Other	366,116.14	0.00	366,116.14	0.00	0.00
Community Services	149,312.21	0.00	149,312.21	0.00	0.00
Payments to Government Agencies	12,455.05	12,455.05	0.00	0.00	0.00
Facilities Acquisition	75,991.93	75,991.93	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,133,927.97	548,710.93	585,217.04	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 **	10,223,121.98	10,223,121.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	3.00	3.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,535,207.37	**11,001,024.28**	**20,779,502.82**	**2,754,680.27**	**364,212.93**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
03040 Wayland Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,255,226.76	34,820.61	14,220,406.15	0.00	0.00
Support Serv - Pupil	1,678,312.68	0.00	1,678,312.68	0.00	0.00
Support Serv - Instructional	806,096.11	8,917.87	797,178.24	0.00	0.00
Support Serv - Board of Ed	177,174.55	0.00	177,174.55	0.00	0.00
Support Serv - Executive Adm	241,383.15	0.00	241,383.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,406,474.90	0.00	1,406,474.90	0.00	0.00
Support Serv - Business	472,769.44	0.00	0.00	472,769.44	472,769.44
Operations and Maintenance	2,068,475.10	0.00	0.00	2,068,475.10	0.00
Pupil Transportation	911,752.57	0.00	911,752.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	86,235.37	0.00	86,235.37	0.00	0.00
Support Serv - Staff & Personnel	114,166.70	0.00	7,758.18	106,408.52	106,408.52
Support Serv - Technology	491,982.15	83,289.29	0.00	408,692.86	408,692.86
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	634,490.57	8,615.46	625,875.11	0.00	0.00
Community Services	243,441.76	0.00	243,441.76	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	1,447,975.85	619,723.68	828,252.17	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 **	6,522,120.91	6,522,120.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,192,393.18	5,192,393.18	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
	36,750,471.75	**12,469,881.00**	**21,224,244.83**	**3,056,345.92**	**987,870.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
03050 Fennville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,743,648.34	9,108.53	6,734,539.81	0.00	0.00
Support Serv - Pupil	354,811.92	0.00	354,811.92	0.00	0.00
Support Serv - Instructional	326,496.44	0.00	326,496.44	0.00	0.00
Support Serv - Board of Ed	81,255.09	0.00	81,255.09	0.00	0.00
Support Serv - Executive Adm	322,554.83	0.00	322,554.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	575,065.90	65.25	575,000.65	0.00	0.00
Support Serv - Business	318,394.00	110,311.72	0.00	208,082.28	208,082.28
Operations and Maintenance	1,439,415.01	43,835.00	1,663.16	1,393,916.85	0.00
Pupil Transportation	720,740.30	399.00	720,341.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,957.32	0.00	4,957.32	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	145,362.38	46,341.16	0.00	99,021.22	99,021.22
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	254,138.79	5,312.48	248,826.31	0.00	0.00
Community Services	63,750.50	0.00	63,750.50	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	815,181.61	442,458.09	372,723.52	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 **	1,642,747.03	1,642,747.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,808,519.46	**2,300,578.26**	**9,806,920.85**	**1,701,020.35**	**307,103.50**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
03060 Martin Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,032,212.99	0.00	3,032,212.99	0.00	0.00
Support Serv - Pupil	98,389.45	0.00	98,389.45	0.00	0.00
Support Serv - Instructional	59,033.26	0.00	59,033.26	0.00	0.00
Support Serv - Board of Ed	60,242.57	0.00	60,242.57	0.00	0.00
Support Serv - Executive Adm	128,792.98	0.00	128,792.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	339,735.94	0.00	339,735.94	0.00	0.00
Support Serv - Business	109,562.47	9,507.47	0.00	100,055.00	100,055.00
Operations and Maintenance	434,817.53	34,179.03	0.00	400,638.50	0.00
Pupil Transportation	154,198.94	0.00	154,198.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,855.49	0.00	1,855.49	0.00	0.00
Support Serv - Technology	64,470.84	7,966.21	0.00	56,504.63	56,504.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	160,483.55	14,243.93	146,239.62	0.00	0.00
Community Services	1,168.07	0.00	1,168.07	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	223,669.23	113,950.78	109,718.45	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 **	869,733.13	869,733.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	129,362.93	129,362.93	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,867,729.37	**1,178,943.48**	**4,131,587.76**	**557,198.13**	**156,559.63**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
03070 Hopkins Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,063,553.31	824.44	8,062,728.87	0.00	0.00
Support Serv - Pupil	641,800.06	0.00	641,800.06	0.00	0.00
Support Serv - Instructional	238,305.56	0.00	238,305.56	0.00	0.00
Support Serv - Board of Ed	124,984.92	0.00	124,984.92	0.00	0.00
Support Serv - Executive Adm	305,692.02	0.00	305,692.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,026,840.34	0.00	1,026,840.34	0.00	0.00
Support Serv - Business	302,166.65	37,579.19	0.00	264,587.46	264,587.46
Operations and Maintenance	1,537,546.32	1,663.57	0.00	1,535,882.75	0.00
Pupil Transportation	741,063.50	0.00	741,063.50	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	341,486.02	99,767.40	0.00	241,718.62	241,718.62
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	106,440.21	30,380.95	76,059.26	0.00	0.00
Community Services	7,963.90	0.00	7,963.90	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	667,774.95	283,680.01	384,094.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,603,320.00	2,603,320.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	893,319.17	893,319.17	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
	17,602,256.93	**3,950,534.73**	**11,609,533.37**	**2,042,188.83**	**506,306.08**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
03080 Saugatuck Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,065,715.17	2,249.25	5,063,465.92	0.00	0.00
Support Serv - Pupil	424,430.85	0.00	424,430.85	0.00	0.00
Support Serv - Instructional	145,536.96	24,638.61	120,898.35	0.00	0.00
Support Serv - Board of Ed	42,766.86	0.00	42,766.86	0.00	0.00
Support Serv - Executive Adm	215,971.33	0.00	215,971.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	480,976.16	0.00	480,976.16	0.00	0.00
Support Serv - Business	252,771.35	20,848.72	0.00	231,922.63	231,922.63
Operations and Maintenance	620,910.28	0.00	0.00	620,910.28	0.00
Pupil Transportation	277,189.30	2,957.36	274,231.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,294.57	0.00	29,294.57	0.00	0.00
Support Serv - Staff & Personnel	9,395.19	0.00	0.00	9,395.19	9,395.19
Support Serv - Technology	131,215.61	0.00	0.00	131,215.61	131,215.61
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	254,235.50	15,794.36	238,441.14	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	327,424.89	179,155.92	148,268.97	0.00	0.00
Community Services	142,881.02	0.00	142,881.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,572,476.99	1,572,476.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	109,254.39	109,254.39	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,102,446.42	**1,927,375.60**	**7,181,627.11**	**993,443.71**	**372,533.43**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
03100 Hamilton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,470,877.25	950.91	14,469,926.34	0.00	0.00
Support Serv - Pupil	1,200,090.87	0.00	1,200,090.87	0.00	0.00
Support Serv - Instructional	765,665.19	124.79	765,540.40	0.00	0.00
Support Serv - Board of Ed	57,133.57	0.00	57,133.57	0.00	0.00
Support Serv - Executive Adm	263,571.06	0.00	263,571.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,421,273.39	0.00	1,421,273.39	0.00	0.00
Support Serv - Business	464,772.10	81,981.99	0.00	382,790.11	382,790.11
Operations and Maintenance	2,107,560.98	949.99	0.00	2,106,610.99	0.00
Pupil Transportation	1,464,940.87	0.00	1,464,940.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,838.63	0.00	9,838.63	0.00	0.00
Support Serv - Staff & Personnel	46,871.39	0.00	0.00	46,871.39	46,871.39
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	641,587.90	19,241.74	622,346.16	0.00	0.00
Community Services	238,962.29	622.50	238,339.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	46,670.18	46,670.18	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	801,279.46	430,111.82	371,167.64	0.00	0.00
Community Services	98,551.53	4,618.58	93,932.95	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 **	4,884,660.81	4,884,660.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,710,491.73	4,710,491.73	0.00	0.00	0.00
Trust Funds					
All Costs *	6.00	0.00	6.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,694,805.20	**10,180,425.04**	**20,978,107.67**	**2,536,272.49**	**429,661.50**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
03440 Glenn Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	381,368.16	10,596.58	370,771.58	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	6,554.60	0.00	6,554.60	0.00	0.00
Support Serv - Board of Ed	14,692.14	0.00	14,692.14	0.00	0.00
Support Serv - Executive Adm	50,420.70	0.00	50,420.70	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	12,858.40	3,090.37	0.00	9,768.03	9,768.03
Operations and Maintenance	57,919.81	0.00	0.00	57,919.81	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	523,813.81	**13,686.95**	**442,439.02**	**67,687.84**	**9,768.03**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
03902 Outlook Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	412,219.13	896.04	411,323.09	0.00	0.00
Support Serv - Pupil	31,155.57	0.00	31,155.57	0.00	0.00
Support Serv - Instructional	37,345.81	0.00	37,345.81	0.00	0.00
Support Serv - Board of Ed	12,175.86	0.00	12,175.86	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	23,482.65	0.00	23,482.65	0.00	0.00
Support Serv - Business	14,918.11	1,885.44	0.00	13,032.67	13,032.67
Operations and Maintenance	40,733.81	2,488.60	250.11	37,995.10	0.00
Pupil Transportation	35,434.94	0.00	35,434.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,313.47	0.00	1,313.47	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	755.48	648.00	107.48	0.00	0.00
Payments to Government Agencies	15,890.00	15,890.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	625,424.83	**21,808.08**	**552,588.98**	**51,027.77**	**13,032.67**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
04000 Alpena-Montmorency-Alcona ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,225.87	472.16	33,753.71	0.00	0.00
Support Serv - Pupil	26,551.45	0.00	26,551.45	0.00	0.00
Support Serv - Instructional	662,505.45	4,918.25	657,587.20	0.00	0.00
Support Serv - Board of Ed	56,334.12	0.00	56,334.12	0.00	0.00
Support Serv - Executive Adm	344,100.78	582.25	343,518.53	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	350,015.67	4,157.82	2,086.14	343,771.71	343,771.71
Operations and Maintenance	80,058.08	0.00	7,793.74	72,264.34	0.00
Pupil Transportation	919.50	0.00	919.50	0.00	0.00
Support Serv - Planning & Research	16,054.22	0.00	16,054.22	0.00	0.00
Support Serv - Communication	543.17	0.00	543.17	0.00	0.00
Support Serv - Staff & Personnel	1,024.11	0.00	1,024.11	0.00	0.00
Support Serv - Technology	185,384.65	4,299.52	10,324.79	170,760.34	170,760.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	300.00	0.00	300.00	0.00	0.00
Community Services	6,369.32	0.00	6,369.32	0.00	0.00
Payments to Government Agencies	627,192.57	627,192.57	0.00	0.00	0.00
Facilities Acquisition	8,293.77	8,293.77	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,341,486.77	5,161.16	1,336,325.61	0.00	0.00
Support Serv - Pupil	2,827,751.30	1,751.51	2,825,999.79	0.00	0.00
Support Serv - Instructional	767,670.22	587.90	767,082.32	0.00	0.00
Support Serv - Board of Ed	54,332.70	0.00	54,332.70	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	65,241.72	34,352.99	0.00	30,888.73	30,888.73
Operations and Maintenance	148,409.86	9,022.10	0.00	139,387.76	0.00
Pupil Transportation	416,375.27	0.00	416,375.27	0.00	0.00
Support Serv - Planning & Research	101,532.75	0.00	101,532.75	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	64,604.32	0.00	64,604.32	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	0.00	0.00	0.00	0.00	0.00
Community Services	877.83	0.00	877.83	0.00	0.00
Payments to Government Agencies	1,418,532.98	1,418,532.98	0.00	0.00	0.00
Facilities Acquisition	70,711.86	70,711.86	0.00	0.00	0.00
Debt Service Funds					
All Costs **	25,503.82	25,503.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,702,904.13	**2,215,540.66**	**6,730,290.59**	**757,072.88**	**545,420.78**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
04010 Alpena Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,079,253.20	54,565.57	22,024,687.63	0.00	0.00
Support Serv - Pupil	1,752,412.92	0.00	1,752,412.92	0.00	0.00
Support Serv - Instructional	875,831.35	0.00	875,831.35	0.00	0.00
Support Serv - Board of Ed	38,766.57	0.00	38,766.57	0.00	0.00
Support Serv - Executive Adm	288,375.73	0.00	288,375.73	0.00	0.00
Support Serv - Grant Writer	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - School Adm	2,593,616.88	0.00	2,593,616.88	0.00	0.00
Support Serv - Business	621,513.22	35,249.82	18,599.32	567,664.08	567,664.08
Operations and Maintenance	3,478,014.76	14,466.79	8,122.26	3,455,425.71	0.00
Pupil Transportation	2,047,466.78	0.00	2,047,466.78	0.00	0.00
Support Serv - Planning & Research	3,721.90	0.00	3,721.90	0.00	0.00
Support Serv - Communication	17,064.81	0.00	17,064.81	0.00	0.00
Support Serv - Staff & Personnel	321,421.99	0.00	29,559.87	291,862.12	291,862.12
Support Serv - Technology	458,634.36	784.92	5,350.22	452,499.22	452,499.22
Support Serv - Pupil Accounting	34,168.82	0.00	34,168.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	418,154.27	2,300.00	415,854.27	0.00	0.00
Community Services	60,156.17	0.00	60,156.17	0.00	0.00
Payments to Government Agencies	190,980.82	190,980.82	0.00	0.00	0.00
Facilities Acquisition	20,880.31	20,880.31	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,506.08	0.00	1,506.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,202,915.68	1,105,087.38	1,097,828.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,931,901.64	1,931,901.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	313,357.16	313,357.16	0.00	0.00	0.00
Trust Funds					
All Costs *	7,017.31	0.00	7,017.31	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	4,986,747.39	4,986,747.39	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,746,380.12	**8,656,321.80**	**31,322,607.19**	**4,767,451.13**	**1,312,025.42**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
04901 Bingham Arts Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	762,932.88	1,130.00	761,802.88	0.00	0.00
Support Serv - Pupil	19,991.96	0.00	19,991.96	0.00	0.00
Support Serv - Instructional	5,638.44	0.00	5,638.44	0.00	0.00
Support Serv - Board of Ed	57,333.42	0.00	57,333.42	0.00	0.00
Support Serv - Executive Adm	253,353.26	0.00	253,353.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	140,787.15	0.00	140,787.15	0.00	0.00
Support Serv - Business	6,270.00	0.00	0.00	6,270.00	6,270.00
Operations and Maintenance	425,287.18	0.00	0.00	425,287.18	0.00
Pupil Transportation	961.00	0.00	961.00	0.00	0.00
Support Serv - Planning & Research	5,211.01	0.00	5,211.01	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,232.54	0.00	0.00	1,232.54	1,232.54
Support Serv - Technology	4,480.00	0.00	0.00	4,480.00	4,480.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	23,725.75	0.00	23,725.75	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	5,418.40	0.00	5,418.40	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	110,142.14	108,834.58	1,307.56	0.00	0.00
Community Services	4,080.71	0.00	4,080.71	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,826,845.84	**109,964.58**	**1,279,611.54**	**437,269.72**	**11,982.54**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
05010 Alba Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,228,843.63	0.00	1,228,843.63	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	184.32	0.00	184.32	0.00	0.00
Support Serv - Board of Ed	13,229.46	0.00	13,229.46	0.00	0.00
Support Serv - Executive Adm	211,144.48	650.00	210,494.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	48,230.83	5,520.89	0.00	42,709.94	42,709.94
Operations and Maintenance	237,028.35	0.00	0.00	237,028.35	0.00
Pupil Transportation	91,690.61	0.00	91,690.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	25,243.47	0.00	25,243.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	554.08	554.08	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	111,167.28	58,609.98	52,557.30	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 **	205,486.00	205,486.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,172,802.51	**270,820.95**	**1,622,243.27**	**279,738.29**	**42,709.94**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
05035 Central Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,364,555.95	16,381.00	2,348,174.95	0.00	0.00
Support Serv - Pupil	77,719.87	0.00	77,719.87	0.00	0.00
Support Serv - Instructional	143,613.23	0.00	143,613.23	0.00	0.00
Support Serv - Board of Ed	26,741.02	16.98	26,724.04	0.00	0.00
Support Serv - Executive Adm	120,896.96	0.00	120,896.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	234,543.09	0.00	234,543.09	0.00	0.00
Support Serv - Business	101,060.10	48.48	0.00	101,011.62	101,011.62
Operations and Maintenance	379,831.83	0.00	0.00	379,831.83	0.00
Pupil Transportation	138,276.74	15.75	138,260.99	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	45,410.59	125.21	44,904.93	380.45	380.45
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	149,892.38	57.77	149,834.61	0.00	0.00
Community Services	12,180.90	0.00	12,180.90	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	350.00	0.00	350.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	203,849.29	114,420.87	89,428.42	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 **	196,769.85	196,769.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	102,549.97	102,549.97	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
	4,298,241.77	**430,385.88**	**3,386,631.99**	**481,223.90**	**101,392.07**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
05040 Bellaire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,550,460.49	0.00	2,550,460.49	0.00	0.00
Support Serv - Pupil	105,645.53	0.00	105,645.53	0.00	0.00
Support Serv - Instructional	106,260.91	846.74	105,414.17	0.00	0.00
Support Serv - Board of Ed	26,843.83	0.00	26,843.83	0.00	0.00
Support Serv - Executive Adm	35,726.12	0.00	35,726.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	302,440.27	0.00	302,440.27	0.00	0.00
Support Serv - Business	65,567.65	0.00	0.00	65,567.65	65,567.65
Operations and Maintenance	525,917.63	0.00	0.00	525,917.63	0.00
Pupil Transportation	244,773.73	3,736.00	241,037.73	0.00	0.00
Support Serv - Planning & Research	2,882.63	0.00	2,882.63	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	118,343.89	289.45	118,054.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	6,620.51	6,620.51	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	155,269.90	78,547.62	76,722.28	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 **	971,722.41	971,722.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,590.00	2,590.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,221,065.50	**1,064,352.73**	**3,565,227.49**	**591,485.28**	**65,567.65**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
05060 Elk Rapids Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,559,986.02	519.41	7,559,466.61	0.00	0.00
Support Serv - Pupil	337,552.43	0.00	337,552.43	0.00	0.00
Support Serv - Instructional	108,773.94	10,173.00	98,600.94	0.00	0.00
Support Serv - Board of Ed	31,059.88	0.00	31,059.88	0.00	0.00
Support Serv - Executive Adm	255,053.09	0.00	255,053.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,005,188.00	0.00	1,005,188.00	0.00	0.00
Support Serv - Business	288,606.46	85,647.41	0.00	202,959.05	202,959.05
Operations and Maintenance	1,036,778.32	77,597.77	0.00	959,180.55	0.00
Pupil Transportation	644,630.81	0.00	644,630.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	100,546.27	0.00	100,546.27	0.00	0.00
Support Serv - Staff & Personnel	6,061.25	0.00	0.00	6,061.25	6,061.25
Support Serv - Technology	125,748.68	6,355.50	0.00	119,393.18	119,393.18
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	32,714.48	0.00	32,714.48	0.00	0.00
Payments to Government Agencies	2,021.77	2,021.77	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	15,812.47	0.00	15,812.47	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	814,842.73	261,760.53	553,082.20	0.00	0.00
Community Services	240,477.87	1,878.20	238,599.67	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 **	1,596,065.88	1,596,065.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	362,711.14	362,711.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,564,631.49	**2,404,730.61**	**10,872,306.85**	**1,287,594.03**	**328,413.48**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
05065 Ellsworth Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,328,324.19	4,440.12	1,323,884.07	0.00	0.00
Support Serv - Pupil	120,703.95	0.00	120,703.95	0.00	0.00
Support Serv - Instructional	10,820.30	97.78	10,722.52	0.00	0.00
Support Serv - Board of Ed	17,007.11	284.28	16,722.83	0.00	0.00
Support Serv - Executive Adm	119,967.01	0.00	119,967.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	64,154.72	0.00	64,154.72	0.00	0.00
Support Serv - Business	32,741.22	1,507.23	0.00	31,233.99	31,233.99
Operations and Maintenance	224,426.22	3,988.00	504.00	219,934.22	0.00
Pupil Transportation	79,801.92	0.00	79,801.92	0.00	0.00
Support Serv - Planning & Research	173.85	0.00	173.85	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	45,473.84	5,579.44	39,894.40	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	62,486.22	0.00	62,486.22	0.00	0.00
Community Services	836.68	0.00	836.68	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	79,440.86	44,620.80	34,820.06	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	171,143.98	171,143.98	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
	2,357,502.07	**231,661.63**	**1,874,672.23**	**251,168.21**	**31,233.99**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
05070 Mancelona Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,421,388.29	370.09	5,421,018.20	0.00	0.00
Support Serv - Pupil	305,373.24	0.00	305,373.24	0.00	0.00
Support Serv - Instructional	287,195.24	0.00	287,195.24	0.00	0.00
Support Serv - Board of Ed	97,786.30	0.00	97,786.30	0.00	0.00
Support Serv - Executive Adm	206,195.41	0.00	206,195.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	611,452.11	0.00	611,452.11	0.00	0.00
Support Serv - Business	303,815.74	78,743.92	0.00	225,071.82	225,071.82
Operations and Maintenance	743,575.02	3,000.74	675.00	739,899.28	0.00
Pupil Transportation	572,268.58	0.00	572,268.58	0.00	0.00
Support Serv - Planning & Research	21,800.00	0.00	21,800.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	21,882.94	0.00	21,882.94	0.00	0.00
Support Serv - Technology	230,436.74	121,000.38	0.00	109,436.36	109,436.36
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	177,032.55	6,000.00	171,032.55	0.00	0.00
Community Services	6,143.14	0.00	6,143.14	0.00	0.00
Payments to Government Agencies	39,775.88	39,775.88	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,800.00	0.00	1,800.00	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	1,680.92	0.00	1,647.31	33.61	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	604,221.92	54,274.34	549,947.58	0.00	0.00
Community Services	277,576.09	0.00	277,576.09	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 **	1,155,194.27	1,155,194.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	99,374.13	99,374.13	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
	11,185,968.51	**1,557,733.75**	**8,553,793.69**	**1,074,441.07**	**334,508.18**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
06010 Arenac Eastern School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,774,541.30	0.00	1,774,541.30	0.00	0.00
Support Serv - Pupil	42,987.36	0.00	42,987.36	0.00	0.00
Support Serv - Instructional	8,008.79	5,502.14	2,506.65	0.00	0.00
Support Serv - Board of Ed	44,223.79	0.00	44,223.79	0.00	0.00
Support Serv - Executive Adm	165,157.15	0.00	165,157.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	42,224.60	0.00	42,224.60	0.00	0.00
Support Serv - Business	49,948.07	15,201.07	0.00	34,747.00	34,747.00
Operations and Maintenance	318,060.35	13,265.00	3,826.80	300,968.55	0.00
Pupil Transportation	131,344.62	0.00	131,344.62	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	13,442.67	0.00	0.00	13,442.67	13,442.67
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	34,407.53	0.00	34,407.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	150,547.23	68,848.55	81,698.68	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 **	284,382.16	284,382.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,059,275.62	**387,198.92**	**2,322,918.48**	**349,158.22**	**48,189.67**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,990,440.07	48,620.00	1,941,820.07	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	39,938.75	0.00	39,938.75	0.00	0.00
Support Serv - Executive Adm	131,547.42	8,075.69	123,471.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	147,099.54	0.00	147,099.54	0.00	0.00
Support Serv - Business	211,977.63	26,226.82	0.00	185,750.81	185,750.81
Operations and Maintenance	364,454.45	0.00	0.00	364,454.45	0.00
Pupil Transportation	276,234.52	85,259.00	190,975.52	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	52,756.35	0.00	0.00	52,756.35	52,756.35
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	64,462.78	0.00	64,462.78	0.00	0.00
Community Services	2,101.66	0.00	2,101.66	0.00	0.00
Payments to Government Agencies	34,000.00	34,000.00	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	221,071.08	114,019.95	107,051.13	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 **	523,205.85	523,205.85	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
	4,061,804.01	**839,407.31**	**2,619,435.09**	**602,961.61**	**238,507.16**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
06050 Standish-Sterling Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,829,135.79	65,929.68	8,763,206.11	0.00	0.00
Support Serv - Pupil	381,965.30	0.00	381,965.30	0.00	0.00
Support Serv - Instructional	454,007.97	37,894.60	416,113.37	0.00	0.00
Support Serv - Board of Ed	11,483.56	0.00	11,483.56	0.00	0.00
Support Serv - Executive Adm	275,072.55	0.00	275,072.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	998,316.63	7,436.00	990,880.63	0.00	0.00
Support Serv - Business	357,932.23	20,576.97	0.00	337,355.26	337,355.26
Operations and Maintenance	1,637,599.73	39,664.65	25,337.85	1,572,597.23	0.00
Pupil Transportation	944,295.87	12,000.00	932,295.87	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	10,151.99	0.00	10,151.99	0.00	0.00
Support Serv - Technology	235,798.63	0.00	0.00	235,798.63	235,798.63
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	281,247.88	0.00	281,247.88	0.00	0.00
Community Services	82,652.77	0.00	82,652.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	90,000.00	90,000.00	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	14,435.55	0.00	13,136.36	1,299.19	0.00
Pupil Transportation	570.79	0.00	570.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,014,869.13	467,644.80	547,224.33	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 **	1,590,116.01	1,590,116.01	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
	17,209,652.38	**2,331,262.71**	**12,731,339.36**	**2,147,050.31**	**573,153.89**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
07010 Arvon Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	147,686.00	0.00	147,686.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,970.00	0.00	3,970.00	0.00	0.00
Support Serv - Board of Ed	11,736.00	0.00	11,736.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	14,655.00	0.00	1,967.00	12,688.00	12,688.00
Operations and Maintenance	34,617.00	4,916.00	0.00	29,701.00	0.00
Pupil Transportation	70,465.00	0.00	70,465.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	388.00	0.00	0.00	388.00	388.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	256.00	0.00	256.00	0.00	0.00
Payments to Government Agencies	6,266.00	6,266.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,520.00	1,175.00	3,345.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	294,559.00	**12,357.00**	**239,425.00**	**42,777.00**	**13,076.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
07020 Baraga Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,603,488.29	833.98	3,602,654.31	0.00	0.00
Support Serv - Pupil	217,708.65	304.49	217,404.16	0.00	0.00
Support Serv - Instructional	167,448.54	0.00	167,448.54	0.00	0.00
Support Serv - Board of Ed	43,238.53	0.00	43,238.53	0.00	0.00
Support Serv - Executive Adm	207,741.09	0.00	207,741.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	284,988.35	0.00	284,988.35	0.00	0.00
Support Serv - Business	131,436.69	10,945.54	0.00	120,491.15	120,491.15
Operations and Maintenance	544,657.72	4,532.51	0.00	540,125.21	0.00
Pupil Transportation	225,665.87	0.00	225,665.87	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	13,425.30	11,018.76	0.00	2,406.54	2,406.54
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	122,083.62	0.00	122,083.62	0.00	0.00
Community Services	1,522.81	0.00	1,522.81	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	293,344.79	135,234.80	158,109.99	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 **	546,537.49	546,537.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,300.00	26,300.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	405.00	0.00	405.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,429,992.74	**735,707.57**	**5,031,262.27**	**663,022.90**	**122,897.69**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
07040 L'Anse Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,196,643.33	45,829.00	4,150,814.33	0.00	0.00
Support Serv - Pupil	268,682.42	0.00	268,682.42	0.00	0.00
Support Serv - Instructional	49,584.06	24,034.50	25,549.56	0.00	0.00
Support Serv - Board of Ed	62,208.92	20,933.50	41,275.42	0.00	0.00
Support Serv - Executive Adm	223,911.09	490.50	223,420.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	381,847.50	981.00	380,866.50	0.00	0.00
Support Serv - Business	111,654.49	11,384.93	5,167.00	95,102.56	95,102.56
Operations and Maintenance	629,928.02	1,814.50	1,098.20	627,015.32	0.00
Pupil Transportation	299,218.06	0.00	299,218.06	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	544.84	0.00	344.84	200.00	200.00
Support Serv - Technology	194,463.46	32,932.69	0.00	161,530.77	161,530.77
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	143,706.34	7,367.00	136,339.34	0.00	0.00
Community Services	100,712.26	0.00	100,712.26	0.00	0.00
Payments to Government Agencies	3,033.34	3,033.34	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	7,310.31	0.00	7,310.31	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,516.93	154,751.57	126,765.36	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 **	636,165.42	636,165.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,175,673.39	1,175,673.39	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,766,804.18	**2,115,391.34**	**5,767,564.19**	**883,848.65**	**256,833.33**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
08000 Barry ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,476.34	0.00	12,476.34	0.00	0.00
Support Serv - Pupil	23,975.75	0.00	23,975.75	0.00	0.00
Support Serv - Instructional	218,759.46	0.00	218,759.46	0.00	0.00
Support Serv - Board of Ed	28,239.31	0.00	28,239.31	0.00	0.00
Support Serv - Executive Adm	151,182.92	0.00	151,182.92	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	59,334.88	78.79	10,232.84	49,023.25	49,023.25
Operations and Maintenance	13,757.15	0.00	0.00	13,757.15	0.00
Pupil Transportation	38,673.29	0.00	38,673.29	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	6,020.09	0.00	2,487.64	3,532.45	3,532.45
Support Serv - Technology	15,063.61	266.94	2,040.00	12,756.67	12,756.67
Support Serv - Pupil Accounting	17,246.00	0.00	17,246.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	64,380.49	0.00	64,380.49	0.00	0.00
Community Services	628,630.31	0.00	628,630.31	0.00	0.00
Payments to Government Agencies	217,850.30	217,850.30	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	810,653.24	0.00	810,653.24	0.00	0.00
Support Serv - Pupil	1,724,282.99	0.00	1,724,282.99	0.00	0.00
Support Serv - Instructional	287,569.50	0.00	287,569.50	0.00	0.00
Support Serv - Board of Ed	8,200.00	0.00	8,200.00	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	190,199.31	1,198.34	20,479.96	168,521.01	168,521.01
Operations and Maintenance	77,536.35	0.00	0.00	77,536.35	0.00
Pupil Transportation	123,021.91	400.00	122,621.91	0.00	0.00
Support Serv - Planning & Research	69,418.14	0.00	69,418.14	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	18,861.04	0.00	16,157.38	2,703.66	2,703.66
Support Serv - Technology	58,140.74	4,385.51	9,639.10	44,116.13	44,116.13
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	0.00	0.00	0.00	0.00	0.00
Community Services	116,348.09	0.00	116,348.09	0.00	0.00
Payments to Government Agencies	746,105.41	746,105.41	0.00	0.00	0.00
Facilities Acquisition	47,818.02	47,818.02	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,718.72	13,718.72	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 *	5,259.13	0.00	5,259.13	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,792,782.55	**1,031,822.03**	**4,389,013.85**	**371,946.67**	**280,653.17**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
08010 Delton Kellogg Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,612,295.03	4,445.00	8,607,850.03	0.00	0.00
Support Serv - Pupil	323,272.94	0.00	323,272.94	0.00	0.00
Support Serv - Instructional	213,898.87	5,657.92	208,240.95	0.00	0.00
Support Serv - Board of Ed	190,264.14	0.00	190,264.14	0.00	0.00
Support Serv - Executive Adm	228,566.82	0.00	228,566.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	757,913.84	0.00	757,913.84	0.00	0.00
Support Serv - Business	336,204.33	66,964.04	0.00	269,240.29	269,240.29
Operations and Maintenance	1,148,153.32	0.00	0.00	1,148,153.32	0.00
Pupil Transportation	563,460.20	0.00	563,460.20	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	291.54	0.00	291.54	0.00	0.00
Support Serv - Technology	188,323.03	0.00	0.00	188,323.03	188,323.03
Support Serv - Pupil Accounting	76,766.96	0.00	76,766.96	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	385,855.16	26,717.25	359,137.91	0.00	0.00
Community Services	30,536.10	0.00	30,536.10	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	741,984.10	303,673.97	438,310.13	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 **	1,353,076.82	1,353,076.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,150,863.20	**1,760,535.00**	**11,784,611.56**	**1,605,716.64**	**457,563.32**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
08030 Hastings Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,089,981.26	6,501.45	16,083,479.81	0.00	0.00
Support Serv - Pupil	240,420.33	2,447.31	237,973.02	0.00	0.00
Support Serv - Instructional	473,205.87	0.00	473,205.87	0.00	0.00
Support Serv - Board of Ed	118,801.00	0.00	118,801.00	0.00	0.00
Support Serv - Executive Adm	200,755.40	0.00	200,755.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,389,303.65	0.00	1,389,303.65	0.00	0.00
Support Serv - Business	628,874.50	8,230.45	0.00	620,644.05	620,644.05
Operations and Maintenance	2,323,049.48	8,000.00	0.00	2,315,049.48	0.00
Pupil Transportation	797,383.97	112.24	797,271.73	0.00	0.00
Support Serv - Planning & Research	3,002.87	0.00	3,002.87	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,278.00	0.00	5,278.00	0.00	0.00
Support Serv - Technology	264,154.43	0.00	0.00	264,154.43	264,154.43
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	349,674.98	4,260.87	345,414.11	0.00	0.00
Community Services	2,127.28	0.00	2,127.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,215.78	0.00	8,939.31	276.47	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	883,515.34	455,843.90	427,671.44	0.00	0.00
Community Services	601,879.82	7,467.94	594,411.88	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 **	2,702,936.95	2,702,936.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,656,054.04	1,656,054.04	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	1,169,319.69	1,169,319.69	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,908,934.64	**6,021,174.84**	**20,687,635.37**	**3,200,124.43**	**884,798.48**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
08050 Thornapple Kellogg School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,046,641.19	12,630.93	16,034,010.26	0.00	0.00
Support Serv - Pupil	1,657,105.65	0.00	1,657,105.65	0.00	0.00
Support Serv - Instructional	1,281,732.11	5,555.33	1,276,176.78	0.00	0.00
Support Serv - Board of Ed	101,896.65	0.00	101,896.65	0.00	0.00
Support Serv - Executive Adm	356,066.83	200.00	355,866.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,314,129.48	90.00	1,314,039.48	0.00	0.00
Support Serv - Business	485,065.98	7,160.00	8,500.00	469,405.98	469,405.98
Operations and Maintenance	2,449,272.27	32,302.53	1,382.00	2,415,587.74	0.00
Pupil Transportation	1,876,568.50	231,849.00	1,644,719.50	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	7,098.41	0.00	0.00	7,098.41	7,098.41
Support Serv - Technology	164,471.44	0.00	0.00	164,471.44	164,471.44
Support Serv - Pupil Accounting	18,015.97	0.00	18,015.97	0.00	0.00
Support Serv - Central - Other	15,336.49	0.00	15,336.49	0.00	0.00
Support Serv - Other	634,217.25	0.00	634,217.25	0.00	0.00
Community Services	198,770.47	0.00	198,770.47	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	53,733.54	0.00	44,598.84	9,134.70	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	1,022,093.56	429,461.27	592,632.29	0.00	0.00
Community Services	45,293.64	0.00	45,293.64	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 **	5,107,371.94	5,107,371.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	896,765.20	896,765.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,731,646.57	**6,723,386.20**	**23,942,562.10**	**3,065,698.27**	**640,975.83**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
09000 Bay-Arenac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	37,205.40	0.00	37,205.40	0.00	0.00
Support Serv - Pupil	238,230.03	0.00	238,230.03	0.00	0.00
Support Serv - Instructional	2,547,600.49	279,798.56	2,267,801.93	0.00	0.00
Support Serv - Board of Ed	28,915.62	1,529.44	27,386.18	0.00	0.00
Support Serv - Executive Adm	132,238.50	525.43	131,713.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	536,709.20	134,959.87	0.00	401,749.33	401,749.33
Operations and Maintenance	194,284.13	2,249.68	0.00	192,034.45	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	1,022.16	0.00	1,022.16	0.00	0.00
Support Serv - Communication	14,835.32	0.00	14,835.32	0.00	0.00
Support Serv - Staff & Personnel	69,469.19	497.76	0.00	68,971.43	68,971.43
Support Serv - Technology	682,894.85	30,738.02	133,522.53	518,634.30	518,634.30
Support Serv - Pupil Accounting	37,800.68	0.00	37,800.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	151,260.56	915.00	150,345.56	0.00	0.00
Payments to Government Agencies	1,150,205.09	1,150,205.09	0.00	0.00	0.00
Facilities Acquisition	9,004.29	9,004.29	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,671,211.37	385,808.86	10,285,402.51	0.00	0.00
Support Serv - Pupil	10,431,090.19	60,450.34	10,370,639.85	0.00	0.00
Support Serv - Instructional	1,823,269.65	19,301.67	1,803,967.98	0.00	0.00
Support Serv - Board of Ed	78,190.23	1,873.56	76,316.67	0.00	0.00
Support Serv - Executive Adm	143,808.02	569.21	143,238.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	868,327.27	14,427.88	853,899.39	0.00	0.00
Support Serv - Business	946,424.31	91,405.51	0.00	855,018.80	855,018.80
Operations and Maintenance	1,381,281.45	41,161.83	15,631.78	1,324,487.84	0.00
Pupil Transportation	1,054,861.94	184,746.00	870,115.94	0.00	0.00
Support Serv - Planning & Research	159,260.70	0.00	159,260.70	0.00	0.00
Support Serv - Communication	2,217.45	0.00	2,217.45	0.00	0.00
Support Serv - Staff & Personnel	201,069.87	0.00	100.00	200,969.87	200,969.87
Support Serv - Technology	150,236.36	1,632.40	67,898.88	80,705.08	80,705.08
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	80,000.00	0.00	80,000.00	0.00	0.00
Community Services	99,308.41	0.00	99,308.41	0.00	0.00
Payments to Government Agencies	4,145,710.23	4,119,141.38	26,568.85	0.00	0.00
Facilities Acquisition	92,961.46	92,961.46	0.00	0.00	0.00
Debt Service Funds					
All Costs **	476,119.35	476,119.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	462,461.18	462,461.18	0.00	0.00	0.00
Trust Funds					
All Costs *	4,500.00	0.00	4,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,103,984.95	**7,562,483.77**	**27,898,930.08**	**3,642,571.10**	**2,126,048.81**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
09010 Bay City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,208,070.59	663,400.83	41,544,669.76	0.00	0.00
Support Serv - Pupil	2,961,444.94	0.00	2,961,444.94	0.00	0.00
Support Serv - Instructional	2,095,672.25	0.00	2,095,672.25	0.00	0.00
Support Serv - Board of Ed	152,152.86	0.00	152,152.86	0.00	0.00
Support Serv - Executive Adm	304,881.98	0.00	304,881.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,436,588.53	0.00	4,436,588.53	0.00	0.00
Support Serv - Business	946,731.57	88,511.64	1,550.87	856,669.06	856,669.06
Operations and Maintenance	6,495,554.27	55,355.67	3,921.72	6,436,276.88	0.00
Pupil Transportation	3,610,194.58	0.00	3,610,194.58	0.00	0.00
Support Serv - Planning & Research	141,764.37	0.00	141,764.37	0.00	0.00
Support Serv - Communication	17,143.95	0.00	17,143.95	0.00	0.00
Support Serv - Staff & Personnel	530,240.40	533.16	2,365.62	527,341.62	527,341.62
Support Serv - Technology	507,109.85	23,142.95	4,687.94	479,278.96	479,278.96
Support Serv - Pupil Accounting	227,666.45	1,391.64	226,274.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,094,966.09	23,714.54	1,071,251.55	0.00	0.00
Community Services	409,172.26	0.00	409,172.26	0.00	0.00
Payments to Government Agencies	66,015.92	66,015.92	0.00	0.00	0.00
Facilities Acquisition	617,983.68	617,983.68	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	47,380.46	0.00	20,417.87	26,962.59	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	84,928.12	1,263.86	83,664.26	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,988,019.86	1,480,491.32	1,507,528.54	0.00	0.00
Community Services	934,357.17	5,514.89	928,842.28	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 **	6,377,562.54	6,377,562.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	17,514.89	0.00	17,514.89	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
	77,273,117.58	**9,404,882.64**	**59,541,705.83**	**8,326,529.11**	**1,863,289.64**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
09030 Bangor Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,432,865.26	5,315.09	12,427,550.17	0.00	0.00
Support Serv - Pupil	745,363.66	0.00	745,363.66	0.00	0.00
Support Serv - Instructional	554,526.04	0.00	554,526.04	0.00	0.00
Support Serv - Board of Ed	82,218.89	0.00	82,218.89	0.00	0.00
Support Serv - Executive Adm	390,923.49	165.00	390,758.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,178,545.13	0.00	1,178,545.13	0.00	0.00
Support Serv - Business	357,528.62	25,748.44	54,912.86	276,867.32	276,867.32
Operations and Maintenance	2,118,594.55	98,400.25	0.00	2,020,194.30	0.00
Pupil Transportation	1,204,700.65	0.00	1,204,700.65	0.00	0.00
Support Serv - Planning & Research	4,034.49	0.00	4,034.49	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	62,763.49	0.00	0.00	62,763.49	62,763.49
Support Serv - Technology	324,874.51	22,402.39	0.00	302,472.12	302,472.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	121,621.13	0.00	121,621.13	0.00	0.00
Support Serv - Other	581,974.36	0.00	581,974.36	0.00	0.00
Community Services	1,545.00	0.00	1,545.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,126,520.01	619,790.60	506,729.41	0.00	0.00
Community Services	95,629.86	0.00	95,629.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	190,000.00	190,000.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,860,122.36	6,860,122.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	384,584.60	384,584.60	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
	28,818,936.10	**8,206,528.73**	**17,950,110.14**	**2,662,297.23**	**642,102.93**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
09050 Essexville-Hampton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,313,777.15	9,629.88	9,304,147.27	0.00	0.00
Support Serv - Pupil	433,817.79	0.00	433,817.79	0.00	0.00
Support Serv - Instructional	739,901.45	264,805.00	475,096.45	0.00	0.00
Support Serv - Board of Ed	27,435.59	0.00	27,435.59	0.00	0.00
Support Serv - Executive Adm	279,796.81	0.00	279,796.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,135,772.29	0.00	1,135,772.29	0.00	0.00
Support Serv - Business	206,180.90	36,138.92	0.00	170,041.98	170,041.98
Operations and Maintenance	1,464,375.90	12,792.67	0.00	1,451,583.23	0.00
Pupil Transportation	361,352.84	419.91	360,932.93	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	4,890.73	0.00	2,965.46	1,925.27	1,925.27
Support Serv - Technology	477,283.22	60,245.22	0.00	417,038.00	417,038.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,393.10	0.00	281,393.10	0.00	0.00
Community Services	6,651.44	0.00	6,651.44	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	624,756.37	292,023.40	332,732.97	0.00	0.00
Community Services	292,895.64	11,540.55	281,355.09	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 **	1,311,607.50	1,311,607.50	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
	16,961,888.72	**1,999,203.05**	**12,922,097.19**	**2,040,588.48**	**589,005.25**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
09090 Pinconning Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,759,126.52	85,099.61	7,674,026.91	0.00	0.00
Support Serv - Pupil	269,683.36	0.00	269,683.36	0.00	0.00
Support Serv - Instructional	488,122.37	60,871.30	427,251.07	0.00	0.00
Support Serv - Board of Ed	46,523.82	0.00	46,523.82	0.00	0.00
Support Serv - Executive Adm	242,877.73	0.00	242,877.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	786,652.62	0.00	786,652.62	0.00	0.00
Support Serv - Business	186,058.55	84,137.75	101,080.16	840.64	840.64
Operations and Maintenance	1,100,514.71	8,189.21	1,879.19	1,090,446.31	0.00
Pupil Transportation	804,883.01	56,000.00	748,883.01	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	3,229.71	0.00	2,875.39	354.32	354.32
Support Serv - Technology	167,705.14	70,084.67	0.00	97,620.47	97,620.47
Support Serv - Pupil Accounting	32,503.10	0.00	32,503.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244,084.15	18,330.62	225,753.53	0.00	0.00
Community Services	59,809.99	0.00	59,809.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,870.00	2,870.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	27,973.00	0.00	27,693.27	279.73	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	552,698.69	276,504.11	276,194.58	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 **	979,593.83	979,593.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	46,936.70	46,936.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,801,847.00	**1,688,617.80**	**10,923,687.73**	**1,189,541.47**	**98,815.43**

Michigan Department of Education
Costs for the Development of 2013-2014 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	501,697.74	0.00	501,697.74	0.00	0.00
Support Serv - Pupil	276,995.76	0.00	276,995.76	0.00	0.00
Support Serv - Instructional	162,464.16	0.00	162,464.16	0.00	0.00
Support Serv - Board of Ed	8,638.98	0.00	8,638.98	0.00	0.00
Support Serv - Executive Adm	214,925.94	0.00	214,925.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,064.24	0.00	0.00	2,064.24	2,064.24
Operations and Maintenance	120,127.67	0.00	0.00	120,127.67	0.00
Pupil Transportation	9,155.50	0.00	9,155.50	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	500.00	0.00	500.00	0.00	0.00
Community Services	102,744.92	0.00	102,744.92	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
	1,429,277.91	**29,963.00**	**1,277,123.00**	**122,191.91**	**2,064.24**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
09902 Bay County PSA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,440,818.26	6,986.31	1,433,831.95	0.00	0.00
Support Serv - Pupil	55,893.44	0.00	55,893.44	0.00	0.00
Support Serv - Instructional	68,894.20	0.00	68,894.20	0.00	0.00
Support Serv - Board of Ed	30,026.21	0.00	30,026.21	0.00	0.00
Support Serv - Executive Adm	352,862.40	0.00	352,862.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	162,654.30	0.00	162,654.30	0.00	0.00
Support Serv - Business	16,864.62	5,021.53	0.00	11,843.09	11,843.09
Operations and Maintenance	159,744.64	0.00	0.00	159,744.64	0.00
Pupil Transportation	214.25	0.00	214.25	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	575.40	0.00	0.00	575.40	575.40
Support Serv - Technology	3,315.35	0.00	0.00	3,315.35	3,315.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,793.33	21,123.58	159,669.75	0.00	0.00
Community Services	27,388.05	0.00	27,388.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	351,975.00	351,975.00	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
	2,852,019.45	**385,106.42**	**2,291,434.55**	**175,478.48**	**15,733.84**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
09903 Bay City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	893,798.00	195,685.00	698,113.00	0.00	0.00
Support Serv - Pupil	22,956.00	0.00	22,956.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Executive Adm	34,687.00	0.00	34,687.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	92,563.00	0.00	92,563.00	0.00	0.00
Support Serv - Business	76,539.00	0.00	0.00	76,539.00	76,539.00
Operations and Maintenance	232,185.00	0.00	0.00	232,185.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	57,279.00	57,279.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,411,007.00	**252,964.00**	**849,319.00**	**308,724.00**	**76,539.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
10015 Benzie County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,565,930.11	13,147.30	8,552,782.81	0.00	0.00
Support Serv - Pupil	207,129.99	0.00	207,129.99	0.00	0.00
Support Serv - Instructional	34,103.54	0.00	34,103.54	0.00	0.00
Support Serv - Board of Ed	82,373.10	0.00	82,373.10	0.00	0.00
Support Serv - Executive Adm	203,554.05	0.00	203,554.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,011,532.52	0.00	1,011,532.52	0.00	0.00
Support Serv - Business	331,410.84	63,333.43	0.00	268,077.41	268,077.41
Operations and Maintenance	1,324,835.12	8,000.50	0.00	1,316,834.62	0.00
Pupil Transportation	1,495,795.07	41,564.72	1,454,230.35	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	256,687.78	8,369.84	25,426.00	222,891.94	222,891.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	18,565.35	0.00	18,565.35	0.00	0.00
Support Serv - Other	221,763.64	15,342.18	206,421.46	0.00	0.00
Community Services	5,331.44	0.00	5,331.44	0.00	0.00
Payments to Government Agencies	10,117.08	10,117.08	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	971,272.18	420,050.08	551,222.10	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 **	1,081,699.29	1,081,699.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	277,623.19	277,623.19	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,099,724.29	**1,939,247.61**	**12,352,672.71**	**1,807,803.97**	**490,969.35**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
10025 Frankfort-Elberta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,514,221.98	4,576.06	3,509,645.92	0.00	0.00
Support Serv - Pupil	5,592.45	0.00	5,592.45	0.00	0.00
Support Serv - Instructional	149,981.28	0.00	149,981.28	0.00	0.00
Support Serv - Board of Ed	73,193.26	0.00	73,193.26	0.00	0.00
Support Serv - Executive Adm	124,619.13	0.00	124,619.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	421,069.12	0.00	421,069.12	0.00	0.00
Support Serv - Business	41,912.55	8,684.11	0.00	33,228.44	33,228.44
Operations and Maintenance	465,735.62	0.00	0.00	465,735.62	0.00
Pupil Transportation	223,436.86	0.00	223,436.86	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	53,250.24	0.00	0.00	53,250.24	53,250.24
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	145,703.99	487.20	145,216.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	796.41	796.41	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	553,452.58	290,843.77	262,608.81	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 **	4,114,037.40	4,114,037.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,887,002.87	**4,419,424.95**	**4,915,363.62**	**552,214.30**	**86,478.68**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11000 Berrien RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,126,022.33	0.00	1,126,022.33	0.00	0.00
Support Serv - Pupil	355,226.73	0.00	355,226.73	0.00	0.00
Support Serv - Instructional	1,833,091.53	138,017.15	1,695,074.38	0.00	0.00
Support Serv - Board of Ed	34,830.91	0.00	34,830.91	0.00	0.00
Support Serv - Executive Adm	261,788.41	0.00	261,788.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	81,346.64	0.00	81,346.64	0.00	0.00
Support Serv - Business	165,176.49	0.00	0.00	165,176.49	165,176.49
Operations and Maintenance	91,732.10	0.00	0.00	91,732.10	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	68,779.00	0.00	68,779.00	0.00	0.00
Support Serv - Staff & Personnel	48,650.52	0.00	0.00	48,650.52	48,650.52
Support Serv - Technology	954,044.13	44,580.40	0.00	909,463.73	909,463.73
Support Serv - Pupil Accounting	25,066.99	0.00	25,066.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	12,597.42	12,597.42	0.00	0.00	0.00
Community Services	75,931.00	0.00	75,931.00	0.00	0.00
Payments to Government Agencies	3,030,346.23	3,030,346.23	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,476,802.80	0.00	8,476,802.80	0.00	0.00
Support Serv - Pupil	7,894,354.57	0.00	7,894,354.57	0.00	0.00
Support Serv - Instructional	1,136,977.41	0.00	1,136,977.41	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	375,453.84	0.00	375,453.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,031,477.47	0.00	1,031,477.47	0.00	0.00
Support Serv - Business	679,163.55	0.00	0.00	679,163.55	679,163.55
Operations and Maintenance	1,396,929.29	136,597.96	98,642.00	1,161,689.33	0.00
Pupil Transportation	3,168,508.27	0.00	3,168,508.27	0.00	0.00
Support Serv - Planning & Research	50,000.00	0.00	50,000.00	0.00	0.00
Support Serv - Communication	207,755.43	0.00	207,755.43	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,987.22	148,898.51	115,088.71	0.00	0.00
Community Services	1,475.92	0.00	1,475.92	0.00	0.00
Payments to Government Agencies	7,640,232.30	7,640,232.30	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	157,595.46	157,595.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,645,343.96	**11,308,865.43**	**26,280,602.81**	**3,055,875.72**	**1,802,454.29**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11010 Benton Harbor Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,975,567.52	4,500.00	16,971,067.52	0.00	0.00
Support Serv - Pupil	1,290,471.11	21,615.67	1,268,855.44	0.00	0.00
Support Serv - Instructional	2,531,614.12	0.00	2,531,614.12	0.00	0.00
Support Serv - Board of Ed	196,301.44	0.00	196,301.44	0.00	0.00
Support Serv - Executive Adm	317,569.77	0.00	317,569.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,496,604.67	0.00	1,496,604.67	0.00	0.00
Support Serv - Business	1,646,788.26	648,475.70	0.00	998,312.56	998,312.56
Operations and Maintenance	2,901,338.86	0.00	441,685.78	2,459,653.08	0.00
Pupil Transportation	2,057,616.24	0.00	2,057,616.24	0.00	0.00
Support Serv - Planning & Research	23,968.98	0.00	23,968.98	0.00	0.00
Support Serv - Communication	19,007.87	0.00	19,007.87	0.00	0.00
Support Serv - Staff & Personnel	326,101.37	0.00	127,892.04	198,209.33	198,209.33
Support Serv - Technology	430,834.93	0.00	19,579.00	411,255.93	411,255.93
Support Serv - Pupil Accounting	51,288.80	0.00	51,288.80	0.00	0.00
Support Serv - Central - Other	67,986.63	0.00	67,986.63	0.00	0.00
Support Serv - Other	186,387.87	0.00	186,387.87	0.00	0.00
Community Services	347,294.25	0.00	347,294.25	0.00	0.00
Payments to Government Agencies	11,900.32	11,900.32	0.00	0.00	0.00
Facilities Acquisition	38,080.10	0.00	38,080.10	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,254,546.93	738,782.30	1,515,764.63	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 **	55,766.38	55,766.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,707,238.17	1,707,238.17	0.00	0.00	0.00
Trust Funds					
All Costs *	113,731.00	0.00	113,731.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,048,005.59	**3,188,278.54**	**27,792,296.15**	**4,067,430.90**	**1,607,777.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11020 St. Joseph Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,301,384.48	0.00	14,301,384.48	0.00	0.00
Support Serv - Pupil	1,451,955.36	0.00	1,451,955.36	0.00	0.00
Support Serv - Instructional	990,398.19	0.00	990,398.19	0.00	0.00
Support Serv - Board of Ed	115,026.34	0.00	115,026.34	0.00	0.00
Support Serv - Executive Adm	197,504.84	0.00	197,504.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,371,479.85	0.00	1,371,479.85	0.00	0.00
Support Serv - Business	452,057.84	44,098.44	5,000.00	402,959.40	402,959.40
Operations and Maintenance	2,277,307.87	0.00	0.00	2,277,307.87	0.00
Pupil Transportation	868,920.67	40,265.15	828,655.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	58,078.51	0.00	58,078.51	0.00	0.00
Support Serv - Staff & Personnel	10,044.61	0.00	7,107.61	2,937.00	2,937.00
Support Serv - Technology	335,435.17	0.00	0.00	335,435.17	335,435.17
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	776,425.22	29,918.00	746,507.22	0.00	0.00
Community Services	65,474.51	0.00	65,474.51	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	1,044,306.24	526,347.58	517,958.66	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 **	3,920,855.01	3,920,855.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,162,629.74	14,162,629.74	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
	42,399,284.45	**18,724,113.92**	**20,656,531.09**	**3,018,639.44**	**741,331.57**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11030 Lakeshore School District (Berrien)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,671,144.95	122,895.54	15,548,249.41	0.00	0.00
Support Serv - Pupil	1,269,074.04	0.00	1,269,074.04	0.00	0.00
Support Serv - Instructional	1,039,477.20	39,976.89	999,500.31	0.00	0.00
Support Serv - Board of Ed	70,205.39	0.00	70,205.39	0.00	0.00
Support Serv - Executive Adm	555,017.29	0.00	555,017.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,342,708.24	0.00	1,342,708.24	0.00	0.00
Support Serv - Business	472,043.13	93,618.77	0.00	378,424.36	378,424.36
Operations and Maintenance	1,945,074.72	13,500.00	25,737.82	1,905,836.90	0.00
Pupil Transportation	1,086,304.41	274,950.00	811,354.41	0.00	0.00
Support Serv - Planning & Research	552.69	0.00	552.69	0.00	0.00
Support Serv - Communication	42,061.90	0.00	42,061.90	0.00	0.00
Support Serv - Staff & Personnel	63,504.36	0.00	456.62	63,047.74	63,047.74
Support Serv - Technology	60,390.32	0.00	0.00	60,390.32	60,390.32
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	546,954.17	0.00	546,954.17	0.00	0.00
Community Services	95,562.11	0.00	95,562.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,314.55	0.00	2,782.11	532.44	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	1,245,274.27	606,155.40	639,118.87	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 **	2,265,233.85	2,265,233.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	636,761.62	636,761.62	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
	28,410,659.21	**4,053,092.07**	**21,949,335.38**	**2,408,231.76**	**501,862.42**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11033 River Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,484,347.38	104,248.11	4,380,099.27	0.00	0.00
Support Serv - Pupil	320,341.66	0.00	320,341.66	0.00	0.00
Support Serv - Instructional	177,041.70	0.00	177,041.70	0.00	0.00
Support Serv - Board of Ed	46,288.47	0.00	46,288.47	0.00	0.00
Support Serv - Executive Adm	271,529.12	0.00	271,529.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	490,885.91	0.00	490,885.91	0.00	0.00
Support Serv - Business	196,003.69	0.00	0.00	196,003.69	196,003.69
Operations and Maintenance	846,273.53	90,315.81	0.00	755,957.72	0.00
Pupil Transportation	637,203.37	96,664.00	540,539.37	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	31,290.00	0.00	23,029.91	8,260.09	8,260.09
Support Serv - Technology	152,655.11	51,959.71	0.00	100,695.40	100,695.40
Support Serv - Pupil Accounting	15,305.40	0.00	15,305.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	546,159.26	330,060.60	216,098.66	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	319,424.79	152,166.74	167,258.05	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 *	2,614.00	0.00	2,614.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,537,363.39	**825,414.97**	**6,651,031.52**	**1,060,916.90**	**304,959.18**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11160 Galien Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	804,106.56	0.00	804,106.56	0.00	0.00
Support Serv - Pupil	36,546.48	0.00	36,546.48	0.00	0.00
Support Serv - Instructional	4,889.30	0.00	4,889.30	0.00	0.00
Support Serv - Board of Ed	118,180.60	0.00	118,180.60	0.00	0.00
Support Serv - Executive Adm	93,761.18	0.00	93,761.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	48,140.78	0.00	48,140.78	0.00	0.00
Support Serv - Business	75,750.91	2,076.00	4,644.91	69,030.00	69,030.00
Operations and Maintenance	215,676.82	4,500.91	1,800.00	209,375.91	0.00
Pupil Transportation	69,549.17	0.00	69,549.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	217.10	0.00	217.10	0.00	0.00
Support Serv - Staff & Personnel	385.00	0.00	385.00	0.00	0.00
Support Serv - Technology	10,042.30	0.00	0.00	10,042.30	10,042.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,041.00	0.00	4,486.00	555.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	66,529.57	24,591.71	41,937.86	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 **	288,297.37	288,297.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,837,114.14	**319,465.99**	**1,228,644.94**	**289,003.21**	**79,072.30**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11200 New Buffalo Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,438,588.75	20,197.12	6,418,391.63	0.00	0.00
Support Serv - Pupil	668,961.66	0.00	668,961.66	0.00	0.00
Support Serv - Instructional	274,043.74	824.93	273,218.81	0.00	0.00
Support Serv - Board of Ed	87,695.98	0.00	87,695.98	0.00	0.00
Support Serv - Executive Adm	280,745.93	189.98	280,555.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	673,982.23	208.47	673,773.76	0.00	0.00
Support Serv - Business	407,545.20	85,298.54	0.00	322,246.66	322,246.66
Operations and Maintenance	1,226,246.62	31,507.13	0.00	1,194,739.49	0.00
Pupil Transportation	599,455.99	111,231.69	488,224.30	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	2,614.32	0.00	1,419.75	1,194.57	1,194.57
Support Serv - Technology	384,690.45	48,225.05	13,426.10	323,039.30	323,039.30
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	431,305.83	3,056.29	428,249.54	0.00	0.00
Community Services	277,574.95	2,025.93	275,549.02	0.00	0.00
Payments to Government Agencies	5,574.00	5,574.00	0.00	0.00	0.00
Facilities Acquisition	27,553.93	27,553.93	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	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	1,473.75	0.00	1,267.42	206.33	206.33
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	911,979.34	188,704.20	723,275.14	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 **	1,669,523.84	1,669,523.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	386,354.17	386,354.17	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,759,210.68	**2,580,475.27**	**10,336,847.06**	**1,841,888.35**	**646,686.86**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11210 Brandywine Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,986,186.16	74,673.02	6,911,513.14	0.00	0.00
Support Serv - Pupil	469,608.38	0.00	469,608.38	0.00	0.00
Support Serv - Instructional	650,976.82	46,927.42	604,049.40	0.00	0.00
Support Serv - Board of Ed	65,790.24	0.00	65,790.24	0.00	0.00
Support Serv - Executive Adm	231,685.99	0.00	231,685.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	703,318.37	0.00	703,318.37	0.00	0.00
Support Serv - Business	301,532.83	26,144.51	7,926.60	267,461.72	267,461.72
Operations and Maintenance	1,076,237.53	0.00	7,689.54	1,068,547.99	0.00
Pupil Transportation	815,049.69	171,071.00	643,978.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,112.16	0.00	1,112.16	0.00	0.00
Support Serv - Staff & Personnel	6,532.18	0.00	5,614.18	918.00	918.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	456,963.61	8,798.19	448,165.42	0.00	0.00
Community Services	9,334.25	0.00	9,334.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	610,387.84	321,319.46	289,068.38	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 **	1,350,911.02	1,350,911.02	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
	13,735,627.07	**1,999,844.62**	**10,398,854.74**	**1,336,927.71**	**268,379.72**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11240 Berrien Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,207,294.72	301,906.68	10,905,388.04	0.00	0.00
Support Serv - Pupil	1,210,078.96	1,308.79	1,208,770.17	0.00	0.00
Support Serv - Instructional	696,636.41	1,109.99	695,526.42	0.00	0.00
Support Serv - Board of Ed	124,954.71	0.00	124,954.71	0.00	0.00
Support Serv - Executive Adm	304,600.71	978.34	303,622.37	0.00	0.00
Support Serv - Grant Writer	6,884.84	0.00	6,884.84	0.00	0.00
Support Serv - School Adm	1,146,550.92	5,318.31	1,141,232.61	0.00	0.00
Support Serv - Business	366,443.63	23,425.95	0.00	343,017.68	343,017.68
Operations and Maintenance	2,446,831.73	743,749.93	7,450.50	1,695,631.30	0.00
Pupil Transportation	1,353,951.43	206,283.00	1,147,668.43	0.00	0.00
Support Serv - Planning & Research	2,300.00	0.00	2,300.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,668.77	0.00	3,804.77	864.00	864.00
Support Serv - Technology	281,741.64	4,807.00	7,057.04	269,877.60	269,877.60
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	535,558.39	18,879.80	516,678.59	0.00	0.00
Community Services	816,643.24	5,516.00	811,127.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,227.99	17,227.99	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	778,151.82	353,176.56	424,975.26	0.00	0.00
Community Services	48,307.18	965.97	47,341.21	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 **	806,112.68	806,112.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	216,795.37	216,795.37	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
	22,371,735.14	**2,707,562.36**	**17,354,782.20**	**2,309,390.58**	**613,759.28**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11250 Eau Claire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,883,460.27	0.00	4,883,460.27	0.00	0.00
Support Serv - Pupil	204,898.91	0.00	204,898.91	0.00	0.00
Support Serv - Instructional	232,276.28	0.00	232,276.28	0.00	0.00
Support Serv - Board of Ed	24,426.38	0.00	24,426.38	0.00	0.00
Support Serv - Executive Adm	182,012.56	0.00	182,012.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	378,592.36	0.00	378,592.36	0.00	0.00
Support Serv - Business	178,316.58	6,927.25	540.00	170,849.33	170,849.33
Operations and Maintenance	464,846.77	0.00	20,670.11	444,176.66	0.00
Pupil Transportation	535,112.68	56,520.00	478,592.68	0.00	0.00
Support Serv - Planning & Research	3,608.08	0.00	3,608.08	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,417.53	0.00	440.00	5,977.53	5,977.53
Support Serv - Technology	49,937.12	0.00	25,050.05	24,887.07	24,887.07
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	255,888.27	0.00	255,888.27	0.00	0.00
Community Services	12,956.15	0.00	12,956.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,053.56	0.00	3,053.56	0.00	0.00
Operations and Maintenance	24,895.32	0.00	24,895.32	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	423,512.24	263,651.04	159,861.20	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 **	361,368.83	361,368.83	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
	8,225,579.89	**688,467.12**	**6,891,222.18**	**645,890.59**	**201,713.93**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11300 Niles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,477,146.85	88,164.77	20,388,982.08	0.00	0.00
Support Serv - Pupil	2,163,209.92	0.00	2,163,209.92	0.00	0.00
Support Serv - Instructional	2,050,553.47	404,527.96	1,646,025.51	0.00	0.00
Support Serv - Board of Ed	236,342.84	0.00	236,342.84	0.00	0.00
Support Serv - Executive Adm	334,578.30	0.00	334,578.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,333,936.02	2,098.00	2,331,838.02	0.00	0.00
Support Serv - Business	431,728.80	55,188.85	0.00	376,539.95	376,539.95
Operations and Maintenance	3,687,611.20	284,267.28	0.00	3,403,343.92	0.00
Pupil Transportation	1,903,080.66	0.00	1,903,080.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	541.50	0.00	541.50	0.00	0.00
Support Serv - Staff & Personnel	167,919.16	0.00	0.00	167,919.16	167,919.16
Support Serv - Technology	5,967.47	0.00	0.00	5,967.47	5,967.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	53,195.86	0.00	53,195.86	0.00	0.00
Support Serv - Other	569,034.57	0.00	569,034.57	0.00	0.00
Community Services	20,504.64	1,440.00	19,064.64	0.00	0.00
Payments to Government Agencies	511,853.51	511,853.51	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	1,635,781.50	81,699.55	1,554,081.95	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	843,385.52	843,385.52	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
	37,426,371.79	**2,272,625.44**	**31,199,975.85**	**3,953,770.50**	**550,426.58**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11310 Buchanan Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,670,233.29	4,592.12	7,665,641.17	0.00	0.00
Support Serv - Pupil	970,379.82	0.00	970,379.82	0.00	0.00
Support Serv - Instructional	652,714.36	0.00	652,714.36	0.00	0.00
Support Serv - Board of Ed	50,825.56	0.00	50,825.56	0.00	0.00
Support Serv - Executive Adm	254,446.81	0.00	254,446.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	662,136.35	0.00	662,136.35	0.00	0.00
Support Serv - Business	816,549.54	13,164.33	10,000.00	793,385.21	793,385.21
Operations and Maintenance	1,067,155.20	0.00	270.25	1,066,884.95	0.00
Pupil Transportation	647,506.59	0.00	647,506.59	0.00	0.00
Support Serv - Planning & Research	45,935.19	0.00	45,935.19	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,395.47	0.00	11,395.47	0.00	0.00
Support Serv - Technology	20,824.36	0.00	0.00	20,824.36	20,824.36
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	326,132.21	0.00	326,132.21	0.00	0.00
Community Services	32,874.60	0.00	32,874.60	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	761,304.37	417,352.75	343,951.62	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 **	4,350,219.86	4,350,219.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	81,741.13	81,741.13	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
	18,422,374.71	**4,867,070.19**	**11,674,210.00**	**1,881,094.52**	**814,209.57**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11320 Watervliet School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,034,982.57	7,693.08	7,027,289.49	0.00	0.00
Support Serv - Pupil	420,740.82	0.00	420,740.82	0.00	0.00
Support Serv - Instructional	351,857.53	0.00	351,857.53	0.00	0.00
Support Serv - Board of Ed	44,502.87	0.00	44,502.87	0.00	0.00
Support Serv - Executive Adm	222,709.88	0.00	222,709.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	708,308.99	0.00	708,308.99	0.00	0.00
Support Serv - Business	141,392.49	934.46	0.00	140,458.03	140,458.03
Operations and Maintenance	1,017,409.93	8,385.88	0.00	1,009,024.05	0.00
Pupil Transportation	518,096.12	76,088.00	442,008.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,174.09	0.00	4,174.09	0.00	0.00
Support Serv - Staff & Personnel	11,978.45	0.00	11,968.45	10.00	10.00
Support Serv - Technology	223,145.69	38,691.42	3,708.00	180,746.27	180,746.27
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	300,020.03	0.00	300,020.03	0.00	0.00
Community Services	1,444.55	0.00	1,444.55	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	642,518.86	316,040.93	326,477.93	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 **	3,246,109.31	3,246,109.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	44,377.64	44,377.64	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
	14,933,769.82	**3,738,320.72**	**9,865,210.75**	**1,330,238.35**	**321,214.30**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11330 Coloma Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,220,745.96	15,511.56	10,205,234.40	0.00	0.00
Support Serv - Pupil	626,940.99	0.00	626,940.99	0.00	0.00
Support Serv - Instructional	692,199.15	41,985.00	650,214.15	0.00	0.00
Support Serv - Board of Ed	55,492.33	0.00	55,492.33	0.00	0.00
Support Serv - Executive Adm	300,214.66	0.00	300,214.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,113,693.53	0.00	1,113,693.53	0.00	0.00
Support Serv - Business	233,837.31	17,136.55	0.00	216,700.76	216,700.76
Operations and Maintenance	1,182,087.24	10,960.00	2,486.65	1,168,640.59	0.00
Pupil Transportation	630,191.19	0.00	630,191.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,690.87	0.00	13,690.87	0.00	0.00
Support Serv - Staff & Personnel	12,834.38	0.00	9,217.53	3,616.85	3,616.85
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	435,853.21	0.00	435,853.21	0.00	0.00
Community Services	18,849.07	0.00	18,849.07	0.00	0.00
Payments to Government Agencies	61,559.35	61,559.35	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	11,880.10	0.00	9,040.76	2,839.34	2,839.34
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	814,470.76	358,047.62	456,423.14	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 **	548,641.06	548,641.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,973,181.16	**1,053,841.14**	**14,527,542.48**	**1,391,797.54**	**223,156.95**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11340 Bridgman Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,801,771.18	0.00	5,801,771.18	0.00	0.00
Support Serv - Pupil	101,060.28	0.00	101,060.28	0.00	0.00
Support Serv - Instructional	316,591.55	0.00	316,591.55	0.00	0.00
Support Serv - Board of Ed	41,508.38	0.00	41,508.38	0.00	0.00
Support Serv - Executive Adm	221,731.03	0.00	221,731.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	606,855.50	0.00	606,855.50	0.00	0.00
Support Serv - Business	252,062.60	16,034.94	0.00	236,027.66	236,027.66
Operations and Maintenance	799,214.56	0.00	0.00	799,214.56	0.00
Pupil Transportation	234,928.07	13,387.63	221,540.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	335,149.91	6,330.14	328,819.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	470,983.23	218,169.01	252,814.22	0.00	0.00
Community Services	553,582.36	154,709.65	398,872.71	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 **	1,335,207.71	1,335,207.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,241,338.50	10,241,338.50	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
	21,311,984.86	**11,985,177.58**	**8,291,565.06**	**1,035,242.22**	**236,027.66**

Michigan Department of Education
Costs for the Development of 2013-2014 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	437,116.14	6,354.59	430,761.55	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	23,960.73	0.00	23,960.73	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	66,847.56	0.00	66,847.56	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	49,575.98	0.00	0.00	49,575.98	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,627.12	441.68	2,185.44	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
	580,127.53	**6,796.27**	**523,755.28**	**49,575.98**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	364,750.25	0.00	364,750.25	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	14,132.18	0.00	14,132.18	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	112,713.02	0.00	112,713.02	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	39,889.97	0.00	0.00	39,889.97	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,592.15	1,592.15	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	13,642.02	0.00	13,642.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	546,719.59	**1,592.15**	**505,237.47**	**39,889.97**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11901 Countryside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,211,386.73	0.00	2,211,386.73	0.00	0.00
Support Serv - Pupil	116,707.84	0.00	116,707.84	0.00	0.00
Support Serv - Instructional	107,636.72	0.00	107,636.72	0.00	0.00
Support Serv - Board of Ed	25,821.59	0.00	25,821.59	0.00	0.00
Support Serv - Executive Adm	319,833.26	0.00	319,833.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	283,549.08	0.00	283,549.08	0.00	0.00
Support Serv - Business	115,766.78	0.00	0.00	115,766.78	115,766.78
Operations and Maintenance	230,961.07	201.59	0.00	230,759.48	0.00
Pupil Transportation	94,957.30	0.00	94,957.30	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	0.00	0.00	0.00	0.00	0.00
Community Services	39,941.65	0.00	39,941.65	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	219,090.56	184,713.05	34,377.51	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 **	486,525.09	486,525.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,711.16	24,711.16	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
	4,276,888.83	**696,150.89**	**3,234,211.68**	**346,526.26**	**115,766.78**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11903 Benton Harbor Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,801,466.66	58,838.62	1,742,628.04	0.00	0.00
Support Serv - Pupil	77,860.28	0.00	77,860.28	0.00	0.00
Support Serv - Instructional	140,807.33	0.00	140,807.33	0.00	0.00
Support Serv - Board of Ed	32,368.63	0.00	32,368.63	0.00	0.00
Support Serv - Executive Adm	465,642.10	0.00	465,642.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	194,553.39	6,984.26	187,569.13	0.00	0.00
Support Serv - Business	13,324.22	11,367.42	0.00	1,956.80	1,956.80
Operations and Maintenance	318,558.45	34,254.27	0.00	284,304.18	0.00
Pupil Transportation	298,496.29	26,900.00	271,596.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	45,028.59	0.00	45,028.59	0.00	0.00
Support Serv - Staff & Personnel	11,238.16	0.00	0.00	11,238.16	11,238.16
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,229.52	0.00	3,229.52	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	283,879.81	7,178.30	276,701.51	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 **	591,168.42	591,168.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	380,126.74	380,126.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,657,748.59	**1,116,818.03**	**3,243,431.42**	**297,499.14**	**13,194.96**

Michigan Department of Education
Costs for the Development of 2013-2014 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	668,147.61	9,892.00	658,255.61	0.00	0.00
Support Serv - Pupil	84,589.29	0.00	84,589.29	0.00	0.00
Support Serv - Instructional	112,307.56	0.00	112,307.56	0.00	0.00
Support Serv - Board of Ed	14,049.83	0.00	14,049.83	0.00	0.00
Support Serv - Executive Adm	128,091.19	0.00	128,091.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	85,947.92	0.00	85,947.92	0.00	0.00
Support Serv - Business	48,698.18	0.00	2,951.31	45,746.87	45,746.87
Operations and Maintenance	315,046.96	14,329.69	0.00	300,717.27	0.00
Pupil Transportation	86,942.70	0.00	86,942.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,660.58	0.00	3,660.58	0.00	0.00
Support Serv - Staff & Personnel	18,440.72	0.00	0.00	18,440.72	18,440.72
Support Serv - Technology	19,468.68	0.00	0.00	19,468.68	19,468.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	162,456.36	7,599.37	154,856.99	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
	1,747,847.58	**31,821.06**	**1,331,652.98**	**384,373.54**	**83,656.27**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
11905 Dream Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	757,487.98	6,343.00	751,144.98	0.00	0.00
Support Serv - Pupil	70,430.31	0.00	70,430.31	0.00	0.00
Support Serv - Instructional	136,117.10	0.00	136,117.10	0.00	0.00
Support Serv - Board of Ed	18,775.00	0.00	18,775.00	0.00	0.00
Support Serv - Executive Adm	158,235.74	0.00	158,235.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	235,894.16	0.00	235,894.16	0.00	0.00
Support Serv - Business	78,722.96	5,970.06	13,093.86	59,659.04	59,659.04
Operations and Maintenance	382,682.15	0.00	28,752.28	353,929.87	0.00
Pupil Transportation	104,342.17	0.00	104,342.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,561.18	0.00	3,561.18	0.00	0.00
Support Serv - Staff & Personnel	23,915.24	0.00	0.00	23,915.24	23,915.24
Support Serv - Technology	20,129.83	0.00	0.00	20,129.83	20,129.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,541.27	0.00	24,541.27	0.00	0.00
Community Services	25,073.29	0.00	25,073.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,971.75	2,971.75	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	2,500.00	0.00	2,500.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,765.60	16,796.95	111,968.65	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
	2,174,145.73	**32,081.76**	**1,684,429.99**	**457,633.98**	**103,704.11**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
12000 Branch ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	481,814.87	0.00	481,814.87	0.00	0.00
Support Serv - Pupil	169,934.61	0.00	169,934.61	0.00	0.00
Support Serv - Instructional	190,056.79	0.00	190,056.79	0.00	0.00
Support Serv - Board of Ed	12,862.42	0.00	12,862.42	0.00	0.00
Support Serv - Executive Adm	289,077.29	10,833.00	278,244.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	208,031.16	1,697.98	7,192.60	199,140.58	199,140.58
Operations and Maintenance	52,055.47	11,800.56	7,238.28	33,016.63	0.00
Pupil Transportation	32,030.33	0.00	32,030.33	0.00	0.00
Support Serv - Planning & Research	109,005.79	0.00	109,005.79	0.00	0.00
Support Serv - Communication	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Staff & Personnel	28.88	0.00	28.88	0.00	0.00
Support Serv - Technology	9,085.41	0.00	0.00	9,085.41	9,085.41
Support Serv - Pupil Accounting	12,028.81	0.00	12,028.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	124,013.27	0.00	124,013.27	0.00	0.00
Community Services	2,283,137.68	62,657.04	2,220,480.64	0.00	0.00
Payments to Government Agencies	151,000.56	151,000.56	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,582,431.22	78,948.68	9,503,482.54	0.00	0.00
Support Serv - Pupil	2,212,150.86	31,579.70	2,180,571.16	0.00	0.00
Support Serv - Instructional	1,406,511.64	10,833.00	1,395,678.64	0.00	0.00
Support Serv - Board of Ed	19,714.19	0.00	19,714.19	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	516,827.07	72,168.94	0.00	444,658.13	444,658.13
Operations and Maintenance	893,285.64	10,181.40	2,319.24	880,785.00	0.00
Pupil Transportation	205,541.48	23,109.00	182,432.48	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	128.50	0.00	0.00	128.50	128.50
Support Serv - Technology	311,323.81	6,919.33	0.00	304,404.48	304,404.48
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	19,799.56	15,366.40	4,433.16	0.00	0.00
Community Services	280.98	0.00	280.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,338,158.29	**487,095.59**	**16,979,843.97**	**1,871,218.73**	**957,417.10**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
12010 Coldwater Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,575,858.55	175,560.72	15,400,297.83	0.00	0.00
Support Serv - Pupil	910,620.38	545.19	910,075.19	0.00	0.00
Support Serv - Instructional	364,111.02	19,470.62	344,640.40	0.00	0.00
Support Serv - Board of Ed	64,210.88	764.26	63,446.62	0.00	0.00
Support Serv - Executive Adm	283,028.02	718.75	282,309.27	0.00	0.00
Support Serv - Grant Writer	34,234.10	1,761.49	32,472.61	0.00	0.00
Support Serv - School Adm	1,847,211.36	1,573.36	1,845,638.00	0.00	0.00
Support Serv - Business	607,508.56	160,572.94	20,760.29	426,175.33	426,175.33
Operations and Maintenance	2,195,307.75	268,534.25	3,678.44	1,923,095.06	0.00
Pupil Transportation	1,682,938.21	83,869.50	1,599,068.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,015.35	312.99	38,702.36	0.00	0.00
Support Serv - Staff & Personnel	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Technology	338,329.81	28,581.12	43,433.00	266,315.69	266,315.69
Support Serv - Pupil Accounting	620.00	0.00	620.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	650,960.99	12,850.41	638,110.58	0.00	0.00
Community Services	72,706.65	0.00	72,706.65	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	34,513.97	0.00	34,513.97	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	245.36	0.00	0.00	245.36	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,376,733.07	646,150.11	730,582.96	0.00	0.00
Community Services	57,123.61	156.44	56,967.17	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 **	2,455,229.64	2,455,229.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	965,169.60	965,169.60	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
	29,556,676.88	**4,821,821.39**	**22,119,024.05**	**2,615,831.44**	**692,491.02**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
12020 Bronson Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,817,719.04	5,991.38	5,811,727.66	0.00	0.00
Support Serv - Pupil	242,938.57	0.00	242,938.57	0.00	0.00
Support Serv - Instructional	133,053.02	0.00	133,053.02	0.00	0.00
Support Serv - Board of Ed	49,502.61	0.00	49,502.61	0.00	0.00
Support Serv - Executive Adm	210,184.20	0.00	210,184.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	691,061.57	0.00	691,061.57	0.00	0.00
Support Serv - Business	179,804.58	12,929.36	0.00	166,875.22	166,875.22
Operations and Maintenance	978,394.91	47,205.27	0.00	931,189.64	0.00
Pupil Transportation	631,748.59	4,889.00	626,859.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,140.91	0.00	4,140.91	0.00	0.00
Support Serv - Technology	259,783.78	0.00	24,904.96	234,878.82	234,878.82
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	290,444.02	6,335.00	284,109.02	0.00	0.00
Community Services	10,639.51	0.00	10,639.51	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	5,134.13	0.00	5,121.30	12.83	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	679,461.71	299,883.46	379,578.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	9,425.25	0.00	9,425.25	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
	10,193,436.40	**377,233.47**	**8,483,246.42**	**1,332,956.51**	**401,754.04**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
12040 Quincy Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,507,973.12	9,254.43	6,498,718.69	0.00	0.00
Support Serv - Pupil	341,493.35	0.00	341,493.35	0.00	0.00
Support Serv - Instructional	263,916.37	0.00	263,916.37	0.00	0.00
Support Serv - Board of Ed	45,020.76	0.00	45,020.76	0.00	0.00
Support Serv - Executive Adm	273,823.02	0.00	273,823.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	652,275.47	0.00	652,275.47	0.00	0.00
Support Serv - Business	196,477.65	18,888.75	0.00	177,588.90	177,588.90
Operations and Maintenance	814,371.10	2,375.00	0.00	811,996.10	0.00
Pupil Transportation	539,014.89	0.00	539,014.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,965.46	0.00	1,965.46	0.00	0.00
Support Serv - Technology	143,036.60	7,535.00	27,678.66	107,822.94	107,822.94
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	336,644.86	4,770.00	331,874.86	0.00	0.00
Community Services	13,433.58	0.00	13,433.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	473,421.71	182,795.83	290,625.88	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 **	495,497.34	495,497.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	284,406.45	284,406.45	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
	11,382,771.73	**1,005,522.80**	**9,279,840.99**	**1,097,407.94**	**285,411.84**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
12901 Pansophia Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	982,062.00	0.00	982,062.00	0.00	0.00
Support Serv - Pupil	34,684.00	0.00	34,684.00	0.00	0.00
Support Serv - Instructional	31,082.00	0.00	31,082.00	0.00	0.00
Support Serv - Board of Ed	26,473.00	0.00	26,473.00	0.00	0.00
Support Serv - Executive Adm	216,624.00	0.00	216,624.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	176,605.00	0.00	176,605.00	0.00	0.00
Support Serv - Business	17,943.00	12,613.00	0.00	5,330.00	5,330.00
Operations and Maintenance	153,037.00	16,380.00	0.00	136,657.00	0.00
Pupil Transportation	10,006.00	0.00	10,006.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	625.00	0.00	0.00	625.00	625.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,893.00	0.00	9,893.00	0.00	0.00
Community Services	18,689.00	0.00	18,689.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,585.00	6,585.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	133,860.00	101,683.00	32,177.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	272,612.00	272,612.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,090,780.00	**409,873.00**	**1,538,295.00**	**142,612.00**	**5,955.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13000 Calhoun ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	86,331.89	0.00	86,331.89	0.00	0.00
Support Serv - Instructional	2,582,961.51	14,321.50	2,568,640.01	0.00	0.00
Support Serv - Board of Ed	18,720.19	0.00	18,720.19	0.00	0.00
Support Serv - Executive Adm	377,020.62	0.00	377,020.62	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	741,668.34	10,233.33	0.00	731,435.01	731,435.01
Operations and Maintenance	97,663.19	31,008.00	500.00	66,155.19	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	213,203.87	0.00	213,203.87	0.00	0.00
Support Serv - Communication	429,005.59	0.00	429,005.59	0.00	0.00
Support Serv - Staff & Personnel	237,816.14	0.00	39,128.42	198,687.72	198,687.72
Support Serv - Technology	547,379.45	40,104.08	47,931.56	459,343.81	459,343.81
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	117,302.09	0.00	117,302.09	0.00	0.00
Support Serv - Other	89,037.39	0.00	89,037.39	0.00	0.00
Community Services	1,384,638.93	0.00	1,384,638.93	0.00	0.00
Payments to Government Agencies	2,951,481.33	2,951,481.33	0.00	0.00	0.00
Facilities Acquisition	235,835.68	235,835.68	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,606,860.15	178,591.99	10,428,268.16	0.00	0.00
Support Serv - Pupil	11,958,550.03	2,598.76	11,955,951.27	0.00	0.00
Support Serv - Instructional	3,216,845.64	25,539.93	3,191,305.71	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	987,275.53	3,786.88	983,488.65	0.00	0.00
Support Serv - Business	507,892.40	236,630.62	0.00	271,261.78	271,261.78
Operations and Maintenance	1,364,320.38	49,896.02	1,149.03	1,313,275.33	0.00
Pupil Transportation	1,939,904.46	0.00	1,939,904.46	0.00	0.00
Support Serv - Planning & Research	365,879.52	0.00	365,879.52	0.00	0.00
Support Serv - Communication	84,414.22	0.00	84,414.22	0.00	0.00
Support Serv - Staff & Personnel	348,966.15	0.00	0.00	348,966.15	348,966.15
Support Serv - Technology	2,394,831.08	156,572.44	209,305.14	2,028,953.50	2,028,953.50
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	205,816.46	37,454.96	168,361.50	0.00	0.00
Community Services	7,170,206.11	0.00	7,170,206.11	0.00	0.00
Payments to Government Agencies	11,253,398.32	11,253,398.32	0.00	0.00	0.00
Facilities Acquisition	1,032,581.73	1,032,581.73	0.00	0.00	0.00
Debt Service Funds					
All Costs **	73,696.52	73,696.52	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 *	65,966.19	0.00	65,966.19	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	63,717,142.30	**16,333,732.09**	**41,965,331.72**	**5,418,078.49**	**4,038,647.97**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13010 Albion Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,403,290.05	1,880.48	5,401,409.57	0.00	0.00
Support Serv - Pupil	588,116.43	0.00	588,116.43	0.00	0.00
Support Serv - Instructional	804,549.40	0.00	804,549.40	0.00	0.00
Support Serv - Board of Ed	137,140.30	0.00	137,140.30	0.00	0.00
Support Serv - Executive Adm	263,930.76	0.00	263,930.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	566,288.35	0.00	566,288.35	0.00	0.00
Support Serv - Business	203,037.08	3,069.58	0.00	199,967.50	199,967.50
Operations and Maintenance	1,121,494.95	0.00	0.00	1,121,494.95	0.00
Pupil Transportation	572,679.39	0.00	572,679.39	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	5,080.20	0.00	5,080.20	0.00	0.00
Support Serv - Technology	157,400.08	48,204.63	0.00	109,195.45	109,195.45
Support Serv - Pupil Accounting	9,613.46	0.00	9,613.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	166,823.35	5,577.21	161,246.14	0.00	0.00
Community Services	35,664.03	0.00	35,664.03	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	1,127.58	0.00	0.00	1,127.58	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	457,901.83	215,079.55	242,822.28	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 **	657,535.83	657,535.83	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
	11,151,673.07	**931,347.28**	**8,788,540.31**	**1,431,785.48**	**309,162.95**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13020 Battle Creek Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,199,951.16	70,728.47	38,129,222.69	0.00	0.00
Support Serv - Pupil	3,155,685.33	0.00	3,155,685.33	0.00	0.00
Support Serv - Instructional	4,029,025.25	5,694.00	4,023,331.25	0.00	0.00
Support Serv - Board of Ed	278,132.94	891.00	277,241.94	0.00	0.00
Support Serv - Executive Adm	328,626.16	0.00	328,626.16	0.00	0.00
Support Serv - Grant Writer	23,437.03	0.00	23,437.03	0.00	0.00
Support Serv - School Adm	3,720,941.13	0.00	3,720,941.13	0.00	0.00
Support Serv - Business	1,407,148.82	372,837.91	26,465.87	1,007,845.04	1,007,845.04
Operations and Maintenance	7,011,781.05	67,836.22	119,404.93	6,824,539.90	0.00
Pupil Transportation	2,633,053.73	23,239.62	2,609,814.11	0.00	0.00
Support Serv - Planning & Research	137,504.10	0.00	137,504.10	0.00	0.00
Support Serv - Communication	72,337.48	0.00	72,337.48	0.00	0.00
Support Serv - Staff & Personnel	450,362.96	687.99	50,818.56	398,856.41	398,856.41
Support Serv - Technology	784,498.51	17,379.60	25,168.12	741,950.79	741,950.79
Support Serv - Pupil Accounting	302,090.12	3,000.00	299,090.12	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	723,579.35	0.00	723,579.35	0.00	0.00
Community Services	133,044.17	0.00	133,044.17	0.00	0.00
Payments to Government Agencies	779,161.17	779,161.17	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	113,154.37	0.00	96,066.71	17,087.66	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	14,595.54	0.00	12,406.21	2,189.33	2,189.33
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	2,934,559.22	1,409,474.09	1,525,085.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,457,131.86	4,457,131.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,638,229.82	6,638,229.82	0.00	0.00	0.00
Trust Funds					
All Costs *	87,923.54	0.00	87,923.54	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
	78,415,954.81	**13,846,291.75**	**55,577,193.93**	**8,992,469.13**	**2,150,841.57**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13050 Athens Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,552,050.84	827.32	3,551,223.52	0.00	0.00
Support Serv - Pupil	112,715.46	0.00	112,715.46	0.00	0.00
Support Serv - Instructional	111,893.22	0.00	111,893.22	0.00	0.00
Support Serv - Board of Ed	23,439.06	0.00	23,439.06	0.00	0.00
Support Serv - Executive Adm	187,814.45	0.00	187,814.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	196,318.39	0.00	196,318.39	0.00	0.00
Support Serv - Business	159,254.52	30,534.19	0.00	128,720.33	128,720.33
Operations and Maintenance	512,063.68	0.00	0.00	512,063.68	0.00
Pupil Transportation	349,801.26	0.00	349,801.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,778.37	0.00	1,778.37	0.00	0.00
Support Serv - Staff & Personnel	2,066.87	0.00	1,618.87	448.00	448.00
Support Serv - Technology	77,152.51	5,014.65	0.00	72,137.86	72,137.86
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	134,102.41	0.00	134,102.41	0.00	0.00
Community Services	18,667.65	0.00	18,667.65	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	23,245.91	0.00	16,265.15	6,980.76	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	217,969.21	113,284.45	104,684.76	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 **	593,748.40	593,748.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,366,913.12	2,366,913.12	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
	8,640,995.33	**3,110,322.13**	**4,810,322.57**	**720,350.63**	**201,306.19**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13070 Harper Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,283,217.41	0.00	15,283,217.41	0.00	0.00
Support Serv - Pupil	808,812.31	0.00	808,812.31	0.00	0.00
Support Serv - Instructional	438,187.18	4,387.84	433,799.34	0.00	0.00
Support Serv - Board of Ed	138,308.13	0.00	138,308.13	0.00	0.00
Support Serv - Executive Adm	568,738.08	0.00	568,738.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,522,648.79	0.00	1,522,648.79	0.00	0.00
Support Serv - Business	373,601.34	57,185.20	0.00	316,416.14	316,416.14
Operations and Maintenance	2,362,836.34	0.00	0.00	2,362,836.34	0.00
Pupil Transportation	966,134.87	0.00	966,134.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,848.96	0.00	25,848.96	0.00	0.00
Support Serv - Staff & Personnel	2,590.00	0.00	0.00	2,590.00	2,590.00
Support Serv - Technology	362,286.73	0.00	0.00	362,286.73	362,286.73
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	399,446.69	0.00	399,446.69	0.00	0.00
Community Services	44,781.67	0.00	44,781.67	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	1,108,439.27	523,260.73	585,178.54	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 **	4,829,739.02	4,829,739.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	792,485.54	792,485.54	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
	30,028,102.33	**6,207,058.33**	**20,776,914.79**	**3,044,129.21**	**681,292.87**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13080 Homer Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,870,026.88	29,441.43	5,840,585.45	0.00	0.00
Support Serv - Pupil	250,031.46	0.00	250,031.46	0.00	0.00
Support Serv - Instructional	350,906.08	42,053.91	308,852.17	0.00	0.00
Support Serv - Board of Ed	35,110.16	0.00	35,110.16	0.00	0.00
Support Serv - Executive Adm	210,061.52	0.00	210,061.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	547,085.65	0.00	547,085.65	0.00	0.00
Support Serv - Business	266,390.07	14,867.95	11,453.63	240,068.49	240,068.49
Operations and Maintenance	741,694.43	46,763.94	3,785.21	691,145.28	0.00
Pupil Transportation	353,359.95	16,088.00	337,271.95	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	5,363.88	0.00	0.00	5,363.88	5,363.88
Support Serv - Technology	174,277.62	2,500.00	11,453.64	160,323.98	160,323.98
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	279,579.48	0.00	279,579.48	0.00	0.00
Community Services	61,317.14	0.00	61,317.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	59,918.00	59,918.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	7,676.69	0.00	7,676.69	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	510,025.76	223,468.28	286,557.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,294,249.92	2,294,249.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,750,531.40	5,750,531.40	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
	17,769,206.09	**8,479,882.83**	**8,192,421.63**	**1,096,901.63**	**405,756.35**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13090 Lakeview Sch. District (Calhoun)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,190,157.81	174,657.82	21,015,499.99	0.00	0.00
Support Serv - Pupil	1,025,875.57	0.00	1,025,875.57	0.00	0.00
Support Serv - Instructional	908,712.89	2,607.00	906,105.89	0.00	0.00
Support Serv - Board of Ed	67,838.87	0.00	67,838.87	0.00	0.00
Support Serv - Executive Adm	290,930.65	0.00	290,930.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,108,637.81	315.91	2,108,321.90	0.00	0.00
Support Serv - Business	549,361.64	75,397.51	13,186.19	460,777.94	460,777.94
Operations and Maintenance	3,632,812.61	72,107.04	57,079.19	3,503,626.38	0.00
Pupil Transportation	1,004,038.25	84,931.99	919,106.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	130,653.00	0.00	130,653.00	0.00	0.00
Support Serv - Staff & Personnel	267,515.83	0.00	7,058.39	260,457.44	260,457.44
Support Serv - Technology	1,181,562.29	436,453.84	11,420.06	733,688.39	733,688.39
Support Serv - Pupil Accounting	90,897.07	0.00	90,897.07	0.00	0.00
Support Serv - Central - Other	1,727.52	0.00	1,727.52	0.00	0.00
Support Serv - Other	836,170.75	22,993.65	813,177.10	0.00	0.00
Community Services	783,153.24	0.00	783,153.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	151,539.14	151,539.14	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	28,517.01	0.00	28,517.01	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,788.05	0.00	6,074.68	1,713.37	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	1,809,825.60	940,194.16	869,631.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,437,501.20	3,437,501.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	70,277.05	70,277.05	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,403,872.17	22,729.60	1,381,142.57	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,979,366.02	**5,491,705.91**	**30,527,396.59**	**4,960,263.52**	**1,454,923.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13095 Mar Lee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,020,228.23	189.46	2,020,038.77	0.00	0.00
Support Serv - Pupil	54,718.19	0.00	54,718.19	0.00	0.00
Support Serv - Instructional	40,130.72	299.40	39,831.32	0.00	0.00
Support Serv - Board of Ed	17,328.58	0.00	17,328.58	0.00	0.00
Support Serv - Executive Adm	103,204.53	0.00	103,204.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	147,706.27	0.00	147,706.27	0.00	0.00
Support Serv - Business	77,851.88	10,446.06	0.00	67,405.82	67,405.82
Operations and Maintenance	126,271.06	0.00	0.00	126,271.06	0.00
Pupil Transportation	126,949.87	0.00	126,949.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	828.27	0.00	828.27	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	40,847.33	276.37	0.00	40,570.96	40,570.96
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	21,478.82	2,019.59	19,459.23	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	129,630.17	54,855.48	74,774.69	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 **	184,025.83	184,025.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	164,068.12	164,068.12	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
	3,257,767.87	**416,180.31**	**2,607,339.72**	**234,247.84**	**107,976.78**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13110 Marshall Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,582,588.26	617.77	12,581,970.49	0.00	0.00
Support Serv - Pupil	786,200.90	0.00	786,200.90	0.00	0.00
Support Serv - Instructional	630,159.62	0.00	630,159.62	0.00	0.00
Support Serv - Board of Ed	52,878.47	0.00	52,878.47	0.00	0.00
Support Serv - Executive Adm	295,390.51	0.00	295,390.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,387,685.51	0.00	1,387,685.51	0.00	0.00
Support Serv - Business	414,149.87	33,783.07	0.00	380,366.80	380,366.80
Operations and Maintenance	1,855,295.66	6,126.89	0.00	1,849,168.77	0.00
Pupil Transportation	885,706.73	79.99	885,626.74	0.00	0.00
Support Serv - Planning & Research	13,656.43	0.00	13,656.43	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	80,451.45	0.00	0.00	80,451.45	80,451.45
Support Serv - Technology	330,306.30	55,976.36	0.00	274,329.94	274,329.94
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	638,511.75	16,688.37	621,823.38	0.00	0.00
Community Services	355,815.70	0.00	355,815.70	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	4,009.94	0.00	0.00	4,009.94	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	626,815.15	315,834.71	310,980.44	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 **	4,499,764.14	4,499,764.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,154,959.47	10,154,959.47	0.00	0.00	0.00
Trust Funds					
All Costs *	5,681.23	0.00	5,681.23	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,600,027.09	**15,083,830.77**	**17,927,869.42**	**2,588,326.90**	**735,148.19**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13120 Pennfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,044,125.69	35,456.35	10,008,669.34	0.00	0.00
Support Serv - Pupil	445,849.08	0.00	445,849.08	0.00	0.00
Support Serv - Instructional	1,270,734.46	555,584.61	715,149.85	0.00	0.00
Support Serv - Board of Ed	68,017.37	0.00	68,017.37	0.00	0.00
Support Serv - Executive Adm	181,643.58	4,664.48	176,979.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,273,238.58	4,679.99	1,268,558.59	0.00	0.00
Support Serv - Business	214,507.42	0.00	0.00	214,507.42	214,507.42
Operations and Maintenance	1,812,390.92	327,713.59	0.00	1,484,677.33	0.00
Pupil Transportation	929,432.79	102,234.00	827,198.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,555.00	0.00	8,555.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	281,767.66	0.00	0.00	281,767.66	281,767.66
Support Serv - Pupil Accounting	45,188.48	0.00	45,188.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	541,839.73	0.00	541,839.73	0.00	0.00
Community Services	34,487.52	0.00	34,487.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,898.20	14,898.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	735,527.06	409,797.64	325,729.42	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 **	2,552,456.04	2,552,456.04	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
	20,454,659.58	**4,007,484.90**	**14,466,222.27**	**1,980,952.41**	**496,275.08**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13130 Tekonsha Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,543,464.71	552.20	1,542,912.51	0.00	0.00
Support Serv - Pupil	107,730.08	0.00	107,730.08	0.00	0.00
Support Serv - Instructional	36,416.49	0.00	36,416.49	0.00	0.00
Support Serv - Board of Ed	28,160.87	0.00	28,160.87	0.00	0.00
Support Serv - Executive Adm	80,113.31	0.00	80,113.31	0.00	0.00
Support Serv - Grant Writer	14,530.57	0.00	14,530.57	0.00	0.00
Support Serv - School Adm	94,836.53	0.00	94,836.53	0.00	0.00
Support Serv - Business	96,814.67	4,437.68	0.00	92,376.99	92,376.99
Operations and Maintenance	261,194.45	0.00	0.00	261,194.45	0.00
Pupil Transportation	152,650.38	13,129.00	139,521.38	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	53,384.36	3,872.96	0.00	49,511.40	49,511.40
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	118,291.59	0.00	118,291.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	148,847.30	77,098.21	71,749.09	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 **	263,624.56	263,624.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,000,059.87	**362,714.61**	**2,234,262.42**	**403,082.84**	**141,888.39**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13135 Union City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,979,410.07	16,507.25	5,962,902.82	0.00	0.00
Support Serv - Pupil	287,503.03	0.00	287,503.03	0.00	0.00
Support Serv - Instructional	302,893.95	0.00	302,893.95	0.00	0.00
Support Serv - Board of Ed	44,574.37	0.00	44,574.37	0.00	0.00
Support Serv - Executive Adm	248,726.90	0.00	248,726.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	644,014.25	0.00	644,014.25	0.00	0.00
Support Serv - Business	257,567.95	17,603.26	0.00	239,964.69	239,964.69
Operations and Maintenance	969,994.93	0.00	0.00	969,994.93	0.00
Pupil Transportation	628,232.73	0.00	628,232.73	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	318.00	0.00	0.00	318.00	318.00
Support Serv - Technology	245,301.21	0.00	23,198.66	222,102.55	222,102.55
Support Serv - Pupil Accounting	5,218.14	0.00	5,218.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	293,760.19	0.00	293,760.19	0.00	0.00
Community Services	4,659.64	0.00	4,659.64	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	12,992.93	0.00	12,992.93	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	495,865.73	286,345.73	209,520.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	526,265.55	526,265.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,246,692.87	1,246,692.87	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,196,848.44	**2,093,414.66**	**8,671,053.61**	**1,432,380.17**	**462,385.24**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13901 Arbor Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	908,301.59	0.00	908,301.59	0.00	0.00
Support Serv - Pupil	13,395.40	0.00	13,395.40	0.00	0.00
Support Serv - Instructional	29,416.32	0.00	29,416.32	0.00	0.00
Support Serv - Board of Ed	85.99	0.00	85.99	0.00	0.00
Support Serv - Executive Adm	11,723.35	0.00	11,723.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	227,935.56	0.00	227,935.56	0.00	0.00
Support Serv - Business	220,406.69	0.00	0.00	220,406.69	220,406.69
Operations and Maintenance	362,105.50	0.00	0.00	362,105.50	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	0.00	0.00	0.00	0.00	0.00
Community Services	1,986.42	0.00	1,986.42	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	99,452.00	887.39	98,564.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,874,808.82	**887.39**	**1,291,409.24**	**582,512.19**	**220,406.69**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13902 Endeavor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,509,182.00	0.00	2,509,182.00	0.00	0.00
Support Serv - Pupil	133,158.00	0.00	133,158.00	0.00	0.00
Support Serv - Instructional	260,200.00	0.00	260,200.00	0.00	0.00
Support Serv - Board of Ed	97,522.00	0.00	97,522.00	0.00	0.00
Support Serv - Executive Adm	421,050.00	0.00	421,050.00	0.00	0.00
Support Serv - Grant Writer	30,757.00	0.00	30,757.00	0.00	0.00
Support Serv - School Adm	526,811.00	0.00	526,811.00	0.00	0.00
Support Serv - Business	115,294.00	0.00	0.00	115,294.00	115,294.00
Operations and Maintenance	1,027,400.00	0.00	0.00	1,027,400.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	45,339.00	0.00	45,339.00	0.00	0.00
Support Serv - Staff & Personnel	167,066.00	0.00	0.00	167,066.00	167,066.00
Support Serv - Technology	112,260.00	0.00	0.00	112,260.00	112,260.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	48,073.00	0.00	48,073.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	239,698.00	9,793.00	229,905.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,733,810.00	**9,793.00**	**4,301,997.00**	**1,422,020.00**	**394,620.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
13903 Marshall Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	910,489.00	1,484.00	909,005.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	366.00	0.00	366.00	0.00	0.00
Support Serv - Board of Ed	31,760.00	0.00	31,760.00	0.00	0.00
Support Serv - Executive Adm	154,371.00	0.00	154,371.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	197,574.00	0.00	197,574.00	0.00	0.00
Support Serv - Business	35,361.00	20,521.00	0.00	14,840.00	14,840.00
Operations and Maintenance	109,654.00	2,300.00	0.00	107,354.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	35,950.00	0.00	35,950.00	0.00	0.00
Support Serv - Pupil Accounting	786.00	0.00	786.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,721.00	0.00	3,721.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	325,780.00	325,780.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,805,812.00	**350,085.00**	**1,333,533.00**	**122,194.00**	**14,840.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	975,822.45	0.00	975,822.45	0.00	0.00
Support Serv - Pupil	85,153.19	0.00	85,153.19	0.00	0.00
Support Serv - Instructional	42,503.63	0.00	42,503.63	0.00	0.00
Support Serv - Board of Ed	4,304.77	0.00	4,304.77	0.00	0.00
Support Serv - Executive Adm	49,961.81	0.00	49,961.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	152,459.07	0.00	152,459.07	0.00	0.00
Support Serv - Business	7,595.80	0.00	0.00	7,595.80	7,595.80
Operations and Maintenance	69,077.05	7,189.90	0.00	61,887.15	0.00
Pupil Transportation	2,620.90	0.00	2,620.90	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	13,333.50	0.00	0.00	13,333.50	13,333.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,040.00	0.00	1,040.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,403,872.17	**7,189.90**	**1,313,865.82**	**82,816.45**	**20,929.30**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
14000 Lewis Cass ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	556,577.39	0.00	556,577.39	0.00	0.00
Support Serv - Pupil	145,355.64	0.00	145,355.64	0.00	0.00
Support Serv - Instructional	347,936.90	0.00	347,936.90	0.00	0.00
Support Serv - Board of Ed	16,517.74	0.00	16,517.74	0.00	0.00
Support Serv - Executive Adm	267,958.02	0.00	267,958.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	26,869.46	0.00	26,869.46	0.00	0.00
Support Serv - Business	152,656.99	1,209.26	0.00	151,447.73	151,447.73
Operations and Maintenance	176,093.98	0.00	63,000.00	113,093.98	0.00
Pupil Transportation	15,687.39	0.00	15,687.39	0.00	0.00
Support Serv - Planning & Research	10,454.06	0.00	10,454.06	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,926.51	0.00	1,926.51	0.00	0.00
Support Serv - Technology	48,331.51	2,865.00	0.00	45,466.51	45,466.51
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	1,184,348.94	0.00	1,184,348.94	0.00	0.00
Payments to Government Agencies	544,640.75	544,640.75	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,248,057.50	0.00	2,248,057.50	0.00	0.00
Support Serv - Pupil	2,244,882.76	0.00	2,244,882.76	0.00	0.00
Support Serv - Instructional	658,599.40	0.00	658,599.40	0.00	0.00
Support Serv - Board of Ed	23,362.76	0.00	23,362.76	0.00	0.00
Support Serv - Executive Adm	101,841.05	0.00	101,841.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	76,321.23	0.00	76,321.23	0.00	0.00
Support Serv - Business	257,646.49	4,177.93	0.00	253,468.56	253,468.56
Operations and Maintenance	361,609.73	6,400.00	0.00	355,209.73	0.00
Pupil Transportation	1,842,918.90	89,244.00	1,753,674.90	0.00	0.00
Support Serv - Planning & Research	43,970.00	0.00	43,970.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	54,423.97	2,865.00	0.00	51,558.97	51,558.97
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	27.23	27.23	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	257,252.88	257,252.88	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	40,595.76	40,595.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	126,834.01	126,834.01	0.00	0.00	0.00
Trust Funds					
All Costs *	369.00	0.00	369.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,834,067.95	**1,076,111.82**	**9,787,710.65**	**970,245.48**	**501,941.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
14010 Cassopolis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,976,863.75	15,247.68	5,961,616.07	0.00	0.00
Support Serv - Pupil	403,057.62	0.00	403,057.62	0.00	0.00
Support Serv - Instructional	417,585.24	31,066.00	386,519.24	0.00	0.00
Support Serv - Board of Ed	74,472.64	0.00	74,472.64	0.00	0.00
Support Serv - Executive Adm	269,063.67	0.00	269,063.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	500,661.47	0.00	500,661.47	0.00	0.00
Support Serv - Business	318,178.22	37,531.43	0.00	280,646.79	280,646.79
Operations and Maintenance	1,078,983.28	11,989.26	0.00	1,066,994.02	0.00
Pupil Transportation	535,997.90	0.00	535,997.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,576.94	0.00	1,576.94	0.00	0.00
Support Serv - Technology	165,895.37	3,752.81	0.00	162,142.56	162,142.56
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	295,577.87	0.00	295,577.87	0.00	0.00
Community Services	6,279.28	0.00	6,279.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	667,302.16	335,559.78	331,742.38	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 **	172,839.90	172,839.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,008,977.67	6,008,977.67	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
	16,893,312.98	**6,616,964.53**	**8,766,565.08**	**1,509,783.37**	**442,789.35**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
14020 Dowagiac Union School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,703,703.73	0.00	11,703,703.73	0.00	0.00
Support Serv - Pupil	713,939.62	0.00	713,939.62	0.00	0.00
Support Serv - Instructional	1,510,569.56	0.00	1,510,569.56	0.00	0.00
Support Serv - Board of Ed	52,686.67	0.00	52,686.67	0.00	0.00
Support Serv - Executive Adm	317,961.28	0.00	317,961.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,399,169.25	12,348.00	1,386,821.25	0.00	0.00
Support Serv - Business	648,183.73	81,676.74	0.00	566,506.99	566,506.99
Operations and Maintenance	1,848,663.94	500.00	27,889.58	1,820,274.36	0.00
Pupil Transportation	1,237,337.03	297,570.00	939,767.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,865.00	0.00	5,865.00	0.00	0.00
Support Serv - Staff & Personnel	2,600.00	0.00	0.00	2,600.00	2,600.00
Support Serv - Technology	340,627.70	0.00	0.00	340,627.70	340,627.70
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	400,533.42	0.00	400,533.42	0.00	0.00
Community Services	213,242.06	0.00	213,242.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,906.00	0.00	9,906.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,222,476.51	509,491.40	712,985.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,448,585.08	1,448,585.08	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
	23,076,050.58	**2,350,171.22**	**17,995,870.31**	**2,730,009.05**	**909,734.69**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
14030 Edwardsburg Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,272,418.38	319,021.80	11,953,396.58	0.00	0.00
Support Serv - Pupil	1,158,066.23	0.00	1,158,066.23	0.00	0.00
Support Serv - Instructional	813,180.56	1,390.00	811,790.56	0.00	0.00
Support Serv - Board of Ed	12,766.02	0.00	12,766.02	0.00	0.00
Support Serv - Executive Adm	536,443.18	1,182.63	535,260.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,356,870.29	7,162.14	1,349,708.15	0.00	0.00
Support Serv - Business	405,103.60	14,892.82	0.00	390,210.78	390,210.78
Operations and Maintenance	1,979,178.17	21,670.05	0.00	1,957,508.12	0.00
Pupil Transportation	1,395,272.84	30,032.30	1,365,240.54	0.00	0.00
Support Serv - Planning & Research	209,761.68	22,282.74	187,478.94	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	68,993.05	0.00	0.00	68,993.05	68,993.05
Support Serv - Pupil Accounting	58,729.56	0.00	58,729.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	528,685.76	6,540.03	522,145.73	0.00	0.00
Community Services	39,402.98	0.00	39,402.98	0.00	0.00
Payments to Government Agencies	215,183.60	0.00	215,183.60	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	935.94	0.00	0.00	935.94	935.94
Operations and Maintenance	14,178.74	0.00	14,036.95	141.79	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,253,117.58	591,428.36	661,689.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,828,567.33	1,828,567.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	673,227.05	673,227.05	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
	24,820,082.54	**3,517,397.25**	**18,884,895.61**	**2,417,789.68**	**460,139.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
14050 Marcellus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,092,171.98	7,853.45	4,084,318.53	0.00	0.00
Support Serv - Pupil	277,974.27	0.00	277,974.27	0.00	0.00
Support Serv - Instructional	17,670.33	0.00	17,670.33	0.00	0.00
Support Serv - Board of Ed	38,952.44	0.00	38,952.44	0.00	0.00
Support Serv - Executive Adm	251,766.07	0.00	251,766.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	586,805.26	842.11	585,963.15	0.00	0.00
Support Serv - Business	171,150.55	18,124.76	126,628.08	26,397.71	26,397.71
Operations and Maintenance	648,395.86	0.00	0.00	648,395.86	0.00
Pupil Transportation	455,390.93	52,771.00	402,619.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	86,121.17	12,139.64	0.00	73,981.53	73,981.53
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	142,354.36	11,353.00	131,001.36	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	331,414.56	143,227.66	188,186.90	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 **	921,181.22	921,181.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	132,714.67	132,714.67	0.00	0.00	0.00
Trust Funds					
All Costs *	450.00	0.00	450.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,154,513.67	**1,300,207.51**	**6,105,531.06**	**748,775.10**	**100,379.24**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
15000 Charlevoix-Emmet ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	581,452.73	2,014.04	579,438.69	0.00	0.00
Support Serv - Pupil	515,791.36	1,109.86	514,681.50	0.00	0.00
Support Serv - Instructional	1,039,701.79	34,650.90	1,005,050.89	0.00	0.00
Support Serv - Board of Ed	87,545.44	995.54	86,549.90	0.00	0.00
Support Serv - Executive Adm	268,961.53	1,229.33	267,732.20	0.00	0.00
Support Serv - Grant Writer	9,711.82	0.00	9,711.82	0.00	0.00
Support Serv - School Adm	11,880.11	0.00	11,880.11	0.00	0.00
Support Serv - Business	1,255,193.50	9,684.01	0.00	1,245,509.49	1,245,509.49
Operations and Maintenance	239,686.28	28,268.48	14,793.22	196,624.58	0.00
Pupil Transportation	7,292.49	0.00	7,292.49	0.00	0.00
Support Serv - Planning & Research	71,943.92	0.00	71,943.92	0.00	0.00
Support Serv - Communication	50,450.69	108.60	50,342.09	0.00	0.00
Support Serv - Staff & Personnel	79,045.14	9,934.31	44,831.19	24,279.64	24,279.64
Support Serv - Technology	90,619.10	0.00	915.00	89,704.10	89,704.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	69,358.39	786.90	68,571.49	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	119,062.60	4,371.67	114,690.93	0.00	0.00
Payments to Government Agencies	2,002,508.88	2,002,508.88	0.00	0.00	0.00
Facilities Acquisition	10,620.00	10,620.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,423,397.58	33,365.42	3,390,032.16	0.00	0.00
Support Serv - Pupil	6,064,483.13	2,003.84	6,062,479.29	0.00	0.00
Support Serv - Instructional	1,575,438.99	15,912.97	1,559,526.02	0.00	0.00
Support Serv - Board of Ed	52,802.26	547.88	52,254.38	0.00	0.00
Support Serv - Executive Adm	150,037.94	3,183.32	146,854.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	676,237.18	182.29	676,054.89	0.00	0.00
Support Serv - Business	728,035.56	132,421.95	5,126.86	590,486.75	590,486.75
Operations and Maintenance	540,888.27	102,471.60	1,125.16	437,291.51	0.00
Pupil Transportation	1,420,593.31	83,038.05	1,337,555.26	0.00	0.00
Support Serv - Planning & Research	134,112.58	70.70	134,041.88	0.00	0.00
Support Serv - Communication	130,171.69	253.41	129,918.28	0.00	0.00
Support Serv - Staff & Personnel	65,345.78	0.00	80.00	65,265.78	65,265.78
Support Serv - Technology	441,271.56	131,218.26	0.00	310,053.30	310,053.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	72,228.87	3,534.20	68,694.67	0.00	0.00
Support Serv - Other	12,527.08	7,624.94	4,902.14	0.00	0.00
Community Services	675.56	251.78	423.78	0.00	0.00
Payments to Government Agencies	6,005,133.68	6,005,133.68	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	93,268.93	93,268.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,460.56	40,460.56	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
	28,137,936.28	**8,761,226.30**	**16,417,494.83**	**2,959,215.15**	**2,325,299.06**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
15010 Beaver Island Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,124,514.26	12,714.62	1,111,799.64	0.00	0.00
Support Serv - Pupil	135,053.61	2,000.00	133,053.61	0.00	0.00
Support Serv - Instructional	7,994.78	0.00	7,994.78	0.00	0.00
Support Serv - Board of Ed	17,780.03	0.00	17,780.03	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	265,581.47	2,488.89	263,092.58	0.00	0.00
Support Serv - Business	44,335.08	16,389.28	0.00	27,945.80	27,945.80
Operations and Maintenance	197,223.18	0.00	0.00	197,223.18	0.00
Pupil Transportation	19,623.90	0.00	19,623.90	0.00	0.00
Support Serv - Planning & Research	1,720.60	0.00	1,720.60	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	53,085.03	0.00	53,085.03	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	59,805.75	450.36	59,355.39	0.00	0.00
Community Services	2,708.62	442.70	2,265.92	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	25,755.61	20,734.04	5,021.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	252,655.38	252,655.38	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
	2,209,337.30	**307,875.27**	**1,676,293.05**	**225,168.98**	**27,945.80**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
15020 Boyne City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,412,977.49	125,614.37	8,287,363.12	0.00	0.00
Support Serv - Pupil	573,035.86	0.00	573,035.86	0.00	0.00
Support Serv - Instructional	438,984.23	0.00	438,984.23	0.00	0.00
Support Serv - Board of Ed	46,460.52	0.00	46,460.52	0.00	0.00
Support Serv - Executive Adm	259,958.23	0.00	259,958.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	539,255.61	0.00	539,255.61	0.00	0.00
Support Serv - Business	207,060.06	10,353.94	0.00	196,706.12	196,706.12
Operations and Maintenance	1,230,958.57	0.00	10,281.68	1,220,676.89	0.00
Pupil Transportation	523,501.31	0.00	523,501.31	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	86,921.45	3,594.00	63,940.64	19,386.81	19,386.81
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	311,040.80	18,348.27	292,692.53	0.00	0.00
Community Services	16,075.08	0.00	16,075.08	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	558,320.71	244,691.12	313,629.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,188,125.44	2,188,125.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,863,173.65	1,863,173.65	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
	17,255,849.01	**4,453,900.79**	**11,365,178.40**	**1,436,769.82**	**216,092.93**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,433,958.49	0.00	1,433,958.49	0.00	0.00
Support Serv - Pupil	37,664.11	0.00	37,664.11	0.00	0.00
Support Serv - Instructional	99,492.97	0.00	99,492.97	0.00	0.00
Support Serv - Board of Ed	19,045.67	0.00	19,045.67	0.00	0.00
Support Serv - Executive Adm	146,462.74	0.00	146,462.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	75,717.50	0.00	75,717.50	0.00	0.00
Support Serv - Business	126,470.28	73,479.10	0.00	52,991.18	52,991.18
Operations and Maintenance	220,607.89	0.00	574.65	220,033.24	0.00
Pupil Transportation	98,739.07	0.00	98,739.07	0.00	0.00
Support Serv - Planning & Research	1,690.34	0.00	1,690.34	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	416.75	0.00	355.50	61.25	61.25
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	49,068.59	0.00	49,068.59	0.00	0.00
Community Services	550.48	0.00	550.48	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	112,290.52	42,650.00	69,640.52	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 **	681,361.99	681,361.99	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
	3,103,537.39	**797,491.09**	**2,032,960.63**	**273,085.67**	**53,052.43**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
15050 Charlevoix Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,045,297.22	9,441.12	7,035,856.10	0.00	0.00
Support Serv - Pupil	285,073.70	0.00	285,073.70	0.00	0.00
Support Serv - Instructional	218,647.75	0.00	218,647.75	0.00	0.00
Support Serv - Board of Ed	53,177.73	0.00	53,177.73	0.00	0.00
Support Serv - Executive Adm	164,363.07	0.00	164,363.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	606,135.44	0.00	606,135.44	0.00	0.00
Support Serv - Business	161,307.65	0.00	24,001.00	137,306.65	137,306.65
Operations and Maintenance	953,334.50	0.00	0.00	953,334.50	0.00
Pupil Transportation	433,753.61	0.00	433,753.61	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	874.52	0.00	744.52	130.00	130.00
Support Serv - Technology	151,295.47	838.19	0.00	150,457.28	150,457.28
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	254,947.53	0.00	254,947.53	0.00	0.00
Community Services	61,857.59	0.00	61,857.59	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	417,247.66	168,691.87	248,555.79	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 **	2,445,749.27	2,445,749.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	320,480.52	320,480.52	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
	13,573,543.23	**2,945,200.97**	**9,387,113.83**	**1,241,228.43**	**287,893.93**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
15060 East Jordan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,893,639.69	3,839.72	5,889,799.97	0.00	0.00
Support Serv - Pupil	313,462.14	0.00	313,462.14	0.00	0.00
Support Serv - Instructional	163,825.88	24,623.00	139,202.88	0.00	0.00
Support Serv - Board of Ed	263,917.50	0.00	263,917.50	0.00	0.00
Support Serv - Executive Adm	350,604.27	0.00	350,604.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	585,263.05	0.00	585,263.05	0.00	0.00
Support Serv - Business	127,100.58	76,187.08	0.00	50,913.50	50,913.50
Operations and Maintenance	685,081.42	0.00	0.00	685,081.42	0.00
Pupil Transportation	447,110.67	0.00	447,110.67	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	13,172.65	0.00	13,172.65	0.00	0.00
Support Serv - Technology	66,439.67	0.00	0.00	66,439.67	66,439.67
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	190,549.29	5,451.00	185,098.29	0.00	0.00
Community Services	145,456.95	0.00	145,456.95	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	448,625.51	230,009.69	218,615.82	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 **	6,115,099.71	6,115,099.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	976,930.52	976,930.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,786,279.50	**7,432,140.72**	**8,551,704.19**	**802,434.59**	**117,353.17**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
15901 Concord Academy Boyne
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	892,307.00	0.00	892,307.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	6,499.00	6,499.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	264,182.00	0.00	264,182.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	63,051.00	0.00	0.00	63,051.00	63,051.00
Operations and Maintenance	96,087.00	0.00	0.00	96,087.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,322,126.00	**6,499.00**	**1,156,489.00**	**159,138.00**	**63,051.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
15902 Northwest Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	698,458.00	0.00	698,458.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	9,521.00	0.00	9,521.00	0.00	0.00
Support Serv - Board of Ed	3,900.00	0.00	3,900.00	0.00	0.00
Support Serv - Executive Adm	94,798.00	0.00	94,798.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	101,441.00	1,291.00	100,150.00	0.00	0.00
Support Serv - Business	15,843.00	8.00	0.00	15,835.00	15,835.00
Operations and Maintenance	37,449.00	5,922.00	0.00	31,527.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	511.00	0.00	0.00	511.00	511.00
Support Serv - Technology	34,970.00	0.00	0.00	34,970.00	34,970.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	415.00	415.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	997,306.00	**7,636.00**	**906,827.00**	**82,843.00**	**51,316.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	450,615.44	0.00	450,615.44	0.00	0.00
Support Serv - Pupil	187,174.17	0.00	187,174.17	0.00	0.00
Support Serv - Instructional	908,981.65	0.00	908,981.65	0.00	0.00
Support Serv - Board of Ed	60,471.65	0.00	60,471.65	0.00	0.00
Support Serv - Executive Adm	276,347.27	0.00	276,347.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	903.00	0.00	903.00	0.00	0.00
Support Serv - Business	231,432.02	5,509.02	0.00	225,923.00	225,923.00
Operations and Maintenance	200,930.86	4,294.76	0.00	196,636.10	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	2,034.08	0.00	0.00	2,034.08	2,034.08
Support Serv - Technology	345,681.14	6,698.12	400.00	338,583.02	338,583.02
Support Serv - Pupil Accounting	50,149.33	0.00	50,149.33	0.00	0.00
Support Serv - Central - Other	80,501.93	0.00	80,501.93	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	169,899.86	0.00	169,899.86	0.00	0.00
Payments to Government Agencies	344,548.79	344,548.79	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,975,396.10	0.00	1,975,396.10	0.00	0.00
Support Serv - Pupil	3,532,592.32	80,282.00	3,452,310.32	0.00	0.00
Support Serv - Instructional	845,361.95	0.00	845,361.95	0.00	0.00
Support Serv - Board of Ed	6,491.01	0.00	6,491.01	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,634.50	0.00	4,634.50	0.00	0.00
Support Serv - Business	31,556.32	31,556.32	0.00	0.00	0.00
Operations and Maintenance	40,000.00	0.00	0.00	40,000.00	0.00
Pupil Transportation	239,097.51	0.00	239,097.51	0.00	0.00
Support Serv - Planning & Research	47,870.00	0.00	47,870.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	25,620.86	0.00	3,731.35	21,889.51	21,889.51
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	792.17	0.00	792.17	0.00	0.00
Support Serv - Other	110.45	0.00	110.45	0.00	0.00
Community Services	3,366.76	0.00	3,366.76	0.00	0.00
Payments to Government Agencies	2,276,465.61	2,276,465.61	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	114,333.08	114,333.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	5.00	5.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	96,681.81	96,681.81	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,550,269.64	**2,960,374.51**	**8,764,829.42**	**825,065.71**	**588,429.61**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
16015 Cheboygan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,620,743.20	10,722.98	11,610,020.22	0.00	0.00
Support Serv - Pupil	218,108.53	0.00	218,108.53	0.00	0.00
Support Serv - Instructional	263,809.77	170.55	263,639.22	0.00	0.00
Support Serv - Board of Ed	75,122.65	0.00	75,122.65	0.00	0.00
Support Serv - Executive Adm	257,552.84	0.00	257,552.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,457,432.18	0.00	1,457,432.18	0.00	0.00
Support Serv - Business	277,660.28	0.00	0.00	277,660.28	277,660.28
Operations and Maintenance	1,674,003.04	1,341.93	423.00	1,672,238.11	0.00
Pupil Transportation	1,220,196.81	493.00	1,219,703.81	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	492.42	0.00	492.42	0.00	0.00
Support Serv - Technology	258,759.11	70,245.75	0.00	188,513.36	188,513.36
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	355,965.27	0.00	355,965.27	0.00	0.00
Community Services	4,154.46	0.00	4,154.46	0.00	0.00
Payments to Government Agencies	87,134.13	87,134.13	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	824,658.34	297,445.61	527,212.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,509,442.91	1,509,442.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	631,734.07	631,734.07	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
	20,736,970.01	**2,608,730.93**	**15,989,827.33**	**2,138,411.75**	**466,173.64**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
16050 Inland Lakes Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,064,801.77	2,066.55	5,062,735.22	0.00	0.00
Support Serv - Pupil	64,972.88	0.00	64,972.88	0.00	0.00
Support Serv - Instructional	50,524.19	262.78	50,261.41	0.00	0.00
Support Serv - Board of Ed	42,098.05	0.00	42,098.05	0.00	0.00
Support Serv - Executive Adm	237,683.26	425.00	237,258.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	358,016.94	2,111.63	355,905.31	0.00	0.00
Support Serv - Business	200,547.06	9,094.50	0.00	191,452.56	191,452.56
Operations and Maintenance	569,658.20	0.00	0.00	569,658.20	0.00
Pupil Transportation	416,819.73	77,818.00	339,001.73	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	871.00	0.00	0.00	871.00	871.00
Support Serv - Technology	162,613.81	50,025.60	0.00	112,588.21	112,588.21
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	215,996.06	6,307.60	209,688.46	0.00	0.00
Community Services	96,012.91	0.00	96,012.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	53,334.85	53,334.85	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	433,748.27	227,221.60	206,526.67	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 **	977,096.00	977,096.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,944,794.98	**1,405,764.11**	**6,664,460.90**	**874,569.97**	**304,911.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
16070 Mackinaw City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,750,373.41	0.00	1,750,373.41	0.00	0.00
Support Serv - Pupil	44,728.90	0.00	44,728.90	0.00	0.00
Support Serv - Instructional	11,990.59	0.00	11,990.59	0.00	0.00
Support Serv - Board of Ed	33,031.13	0.00	33,031.13	0.00	0.00
Support Serv - Executive Adm	254,181.04	0.00	254,181.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	30,223.49	0.00	30,223.49	0.00	0.00
Support Serv - Business	7,261.08	3,429.05	0.00	3,832.03	3,832.03
Operations and Maintenance	213,465.61	514.95	0.00	212,950.66	0.00
Pupil Transportation	64,998.54	0.00	64,998.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	69,319.72	0.00	69,319.72	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	1,198.89	1,198.89	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	22,037.07	14,083.65	7,953.42	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 **	109,200.00	109,200.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,017.64	28,017.64	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
	2,640,027.11	**156,444.18**	**2,266,800.24**	**216,782.69**	**3,832.03**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
16100 Wolverine Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,145,328.51	3,601.98	2,141,726.53	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,015.10	0.00	1,015.10	0.00	0.00
Support Serv - Board of Ed	25,867.56	0.00	25,867.56	0.00	0.00
Support Serv - Executive Adm	102,341.72	0.00	102,341.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	268,457.06	0.00	268,457.06	0.00	0.00
Support Serv - Business	123,335.17	10,321.02	0.00	113,014.15	113,014.15
Operations and Maintenance	314,359.86	0.00	55,079.86	259,280.00	0.00
Pupil Transportation	164,452.19	0.00	164,452.19	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	54,942.44	0.00	0.00	54,942.44	54,942.44
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	58,528.60	0.00	58,528.60	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	187,693.97	74,200.70	113,493.27	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 **	201,961.60	201,961.60	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 *	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
	3,648,783.78	**290,085.30**	**2,931,461.89**	**427,236.59**	**167,956.59**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
17000 Eastern Upper Peninsula ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	297,115.85	0.00	297,115.85	0.00	0.00
Support Serv - Pupil	156,369.75	0.00	156,369.75	0.00	0.00
Support Serv - Instructional	2,766,944.31	288,014.63	2,478,929.68	0.00	0.00
Support Serv - Board of Ed	15,219.10	0.00	15,219.10	0.00	0.00
Support Serv - Executive Adm	303,970.30	1,502.17	302,468.13	0.00	0.00
Support Serv - Grant Writer	25,273.95	0.00	25,273.95	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	258,013.67	0.00	5,011.02	253,002.65	253,002.65
Operations and Maintenance	94,178.76	180.31	360.00	93,638.45	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	50,119.27	0.00	50,119.27	0.00	0.00
Support Serv - Communication	4,865.89	0.00	4,865.89	0.00	0.00
Support Serv - Staff & Personnel	39,165.13	0.00	39,165.13	0.00	0.00
Support Serv - Technology	147,815.33	0.00	98,528.60	49,286.73	49,286.73
Support Serv - Pupil Accounting	90,144.47	0.00	90,144.47	0.00	0.00
Support Serv - Central - Other	41,428.95	0.00	41,428.95	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	108,752.53	1,215.10	107,537.43	0.00	0.00
Payments to Government Agencies	1,200,558.65	1,200,558.65	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,473,317.62	0.00	1,473,317.62	0.00	0.00
Support Serv - Pupil	3,245,291.81	0.00	3,245,291.81	0.00	0.00
Support Serv - Instructional	656,608.05	10,939.03	645,669.02	0.00	0.00
Support Serv - Board of Ed	5,665.00	0.00	5,665.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	179,705.43	2,450.48	3,384.15	173,870.80	173,870.80
Operations and Maintenance	60,544.56	0.00	16,504.18	44,040.38	0.00
Pupil Transportation	668,335.45	0.00	668,335.45	0.00	0.00
Support Serv - Planning & Research	165,038.06	0.00	165,038.06	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	760,444.86	51,669.13	10,350.84	698,424.89	698,424.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,128.95	0.00	2,128.95	0.00	0.00
Payments to Government Agencies	1,434,179.87	1,434,179.87	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	24,109.46	24,109.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	19,757.20	19,757.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	978,127.01	0.00	978,127.01	0.00	0.00
Internal Service Funds					
All Costs	36,626.06	36,626.06	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,309,815.30	**3,071,202.09**	**10,926,349.31**	**1,312,263.90**	**1,174,585.07**

Michigan Department of Education
Costs for the Development of 2013-2014 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	12,467,606.09	78,033.80	12,389,572.29	0.00	0.00
Support Serv - Pupil	1,333,806.62	0.00	1,333,806.62	0.00	0.00
Support Serv - Instructional	744,554.10	5,594.65	738,959.45	0.00	0.00
Support Serv - Board of Ed	37,712.45	0.00	37,712.45	0.00	0.00
Support Serv - Executive Adm	284,031.70	8,588.38	275,443.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,319,071.69	8,595.10	1,310,476.59	0.00	0.00
Support Serv - Business	364,276.19	67,542.53	0.00	296,733.66	296,733.66
Operations and Maintenance	2,400,533.24	31,459.30	286.35	2,368,787.59	0.00
Pupil Transportation	1,331,831.11	95,260.50	1,236,570.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	222,231.92	1,325.00	61,403.16	159,503.76	159,503.76
Support Serv - Technology	390,112.52	43,789.28	0.00	346,323.24	346,323.24
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	285,884.79	8,291.54	277,593.25	0.00	0.00
Community Services	121,631.66	0.00	121,631.66	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	2,528.83	0.00	2,528.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	970,644.03	477,770.14	492,873.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,025,195.58	1,025,195.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	228,461.41	228,461.41	0.00	0.00	0.00
Trust Funds					
All Costs *	5,050.00	0.00	5,050.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,535,163.93	**2,079,907.21**	**18,283,908.47**	**3,171,348.25**	**802,560.66**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
17050 DeTour Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,705,089.39	35,953.50	1,669,135.89	0.00	0.00
Support Serv - Pupil	14,486.99	0.00	14,486.99	0.00	0.00
Support Serv - Instructional	53,105.64	0.00	53,105.64	0.00	0.00
Support Serv - Board of Ed	27,964.77	0.00	27,964.77	0.00	0.00
Support Serv - Executive Adm	136,728.86	0.00	136,728.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	126,789.63	0.00	126,789.63	0.00	0.00
Support Serv - Business	68,988.74	7,610.96	0.00	61,377.78	61,377.78
Operations and Maintenance	304,738.33	6,500.00	0.00	298,238.33	0.00
Pupil Transportation	174,225.98	0.00	174,225.98	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	38,274.97	0.00	0.00	38,274.97	38,274.97
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	26,605.42	0.00	26,605.42	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	134,747.27	61,570.00	73,177.27	0.00	0.00
Community Services	24,848.44	0.00	24,848.44	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 **	480,746.39	480,746.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	916,282.87	916,282.87	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,233,623.69	**1,508,663.72**	**2,327,068.89**	**397,891.08**	**99,652.75**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
17090 Pickford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,187,601.78	17,262.00	3,170,339.78	0.00	0.00
Support Serv - Pupil	115,853.41	0.00	115,853.41	0.00	0.00
Support Serv - Instructional	156,261.93	0.00	156,261.93	0.00	0.00
Support Serv - Board of Ed	20,661.56	0.00	20,661.56	0.00	0.00
Support Serv - Executive Adm	124,469.76	0.00	124,469.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	348,558.04	0.00	348,558.04	0.00	0.00
Support Serv - Business	40,929.70	12,898.70	0.00	28,031.00	28,031.00
Operations and Maintenance	378,477.27	0.00	10,885.03	367,592.24	0.00
Pupil Transportation	244,529.03	2,000.00	242,529.03	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	11,784.13	0.00	11,784.13	0.00	0.00
Support Serv - Technology	38,433.30	0.00	0.00	38,433.30	38,433.30
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	123,261.29	1,115.90	122,145.39	0.00	0.00
Community Services	1,258,450.25	0.00	1,258,450.25	0.00	0.00
Payments to Government Agencies	5,915.00	5,915.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	204,658.10	102,697.39	101,960.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,082,620.67	3,082,620.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,342,465.22	**3,224,509.66**	**5,683,899.02**	**434,056.54**	**66,464.30**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
17110 Rudyard Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,488,419.12	2,399.96	5,486,019.16	0.00	0.00
Support Serv - Pupil	322,994.30	0.00	322,994.30	0.00	0.00
Support Serv - Instructional	199,657.63	0.00	199,657.63	0.00	0.00
Support Serv - Board of Ed	40,821.54	0.00	40,821.54	0.00	0.00
Support Serv - Executive Adm	239,499.80	0.00	239,499.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	537,344.75	0.00	537,344.75	0.00	0.00
Support Serv - Business	226,324.75	44,095.53	0.00	182,229.22	182,229.22
Operations and Maintenance	641,347.74	43,281.83	0.00	598,065.91	0.00
Pupil Transportation	657,525.25	11,257.98	646,267.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,379.03	0.00	2,379.03	0.00	0.00
Support Serv - Technology	133,570.97	0.00	0.00	133,570.97	133,570.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	325.88	0.00	325.88	0.00	0.00
Support Serv - Other	123,940.76	0.00	123,940.76	0.00	0.00
Community Services	3,258.76	0.00	3,258.76	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	2,712.67	0.00	2,712.67	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	472,307.71	212,711.35	259,596.36	0.00	0.00
Community Services	48,189.95	0.00	48,189.95	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 **	523,307.29	523,307.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	341,084.14	341,084.14	0.00	0.00	0.00
Trust Funds					
All Costs *	8,750.23	0.00	8,750.23	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,013,762.27	**1,178,138.08**	**7,921,758.09**	**913,866.10**	**315,800.19**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
17140 Brimley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,273,599.13	20,021.04	3,253,578.09	0.00	0.00
Support Serv - Pupil	180,358.62	0.00	180,358.62	0.00	0.00
Support Serv - Instructional	34,866.00	12,250.97	22,615.03	0.00	0.00
Support Serv - Board of Ed	35,906.69	0.00	35,906.69	0.00	0.00
Support Serv - Executive Adm	66,464.74	0.00	66,464.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	349,233.17	0.00	349,233.17	0.00	0.00
Support Serv - Business	146,137.95	3,416.04	0.00	142,721.91	142,721.91
Operations and Maintenance	457,325.48	5,000.00	0.00	452,325.48	0.00
Pupil Transportation	349,326.04	0.00	349,326.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,320.35	0.00	0.00	1,320.35	1,320.35
Support Serv - Technology	87,176.66	0.00	0.00	87,176.66	87,176.66
Support Serv - Pupil Accounting	10,828.00	0.00	10,828.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,844.59	3,261.05	89,583.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	237,210.26	111,053.04	126,157.22	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 **	731,609.69	731,609.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,000.00	7,000.00	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
	6,061,207.37	**893,611.83**	**4,484,051.14**	**683,544.40**	**231,218.92**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
17160 Whitefish Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	618,072.57	0.00	618,072.57	0.00	0.00
Support Serv - Pupil	6,364.87	0.00	6,364.87	0.00	0.00
Support Serv - Instructional	1,590.11	0.00	1,590.11	0.00	0.00
Support Serv - Board of Ed	15,904.66	0.00	15,904.66	0.00	0.00
Support Serv - Executive Adm	164,140.40	0.00	164,140.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,365.38	0.00	11,365.38	0.00	0.00
Support Serv - Business	33,196.36	10,702.73	0.00	22,493.63	22,493.63
Operations and Maintenance	130,004.62	109.99	0.00	129,894.63	0.00
Pupil Transportation	63,810.01	0.00	63,810.01	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	26,894.77	6,938.26	0.00	19,956.51	19,956.51
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	16,975.50	603.48	16,372.02	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	85,405.72	29,592.72	55,813.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,173,724.97	**47,947.18**	**953,433.02**	**172,344.77**	**42,450.14**

Michigan Department of Education
Costs for the Development of 2013-2014 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	4,937,735.32	45,733.72	4,892,001.60	0.00	0.00
Support Serv - Pupil	248,088.68	0.00	248,088.68	0.00	0.00
Support Serv - Instructional	326,237.62	0.00	326,237.62	0.00	0.00
Support Serv - Board of Ed	217,951.08	8,118.95	209,832.13	0.00	0.00
Support Serv - Executive Adm	137,458.41	0.00	137,458.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	215,334.40	0.00	215,334.40	0.00	0.00
Support Serv - Business	512,854.35	25,220.57	0.00	487,633.78	487,633.78
Operations and Maintenance	757,143.78	9,292.72	0.00	747,851.06	0.00
Pupil Transportation	388,363.32	82,253.34	306,109.98	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	116,543.71	8,636.78	0.00	107,906.93	107,906.93
Support Serv - Pupil Accounting	10,032.00	0.00	10,032.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	50,857.99	0.00	50,857.99	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	328,523.08	183,034.03	145,489.05	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	80,799.85	80,799.85	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
	8,327,923.59	**443,089.96**	**6,541,441.86**	**1,343,391.77**	**595,540.71**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
17902 Ojibwe Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	655,960.87	0.00	655,960.87	0.00	0.00
Support Serv - Pupil	83,147.08	0.00	83,147.08	0.00	0.00
Support Serv - Instructional	55,262.68	0.00	55,262.68	0.00	0.00
Support Serv - Board of Ed	44,583.50	0.00	44,583.50	0.00	0.00
Support Serv - Executive Adm	19,511.66	0.00	19,511.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	140,006.02	650.00	139,356.02	0.00	0.00
Support Serv - Business	43,916.90	2,068.13	420.00	41,428.77	41,428.77
Operations and Maintenance	114,535.62	0.00	0.00	114,535.62	0.00
Pupil Transportation	45,193.76	0.00	45,193.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,303.22	0.00	1,438.46	6,864.76	6,864.76
Support Serv - Technology	13,364.00	679.00	0.00	12,685.00	12,685.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,731.70	712.50	13,019.20	0.00	0.00
Community Services	1,486.91	0.00	1,486.91	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	63,865.77	34,995.74	28,870.03	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 *	1,000.00	0.00	1,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,303,869.69	**39,105.37**	**1,089,250.17**	**175,514.15**	**60,978.53**

Michigan Department of Education
Costs for the Development of 2013-2014 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	494,647.79	38,985.98	455,661.81	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	26,370.02	10,116.83	16,253.19	0.00	0.00
Support Serv - Board of Ed	14,485.78	0.00	14,485.78	0.00	0.00
Support Serv - Executive Adm	3,697.09	0.00	3,697.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,520.00	0.00	8,520.00	0.00	0.00
Support Serv - Business	14,100.00	0.00	9,500.00	4,600.00	4,600.00
Operations and Maintenance	27,426.00	0.00	0.00	27,426.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,697.40	12,697.40	0.00	0.00	0.00
Support Serv - Technology	2,435.17	2,435.17	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	604,379.25	**64,235.38**	**508,117.87**	**32,026.00**	**4,600.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	2,611,467.22	5,901.62	2,605,565.60	0.00	0.00
Support Serv - Pupil	155,960.99	0.00	155,960.99	0.00	0.00
Support Serv - Instructional	1,235,436.77	1,118.99	1,234,317.78	0.00	0.00
Support Serv - Board of Ed	54,422.58	0.00	54,422.58	0.00	0.00
Support Serv - Executive Adm	233,292.27	2,093.57	231,198.70	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	379,732.51	7,679.62	0.00	372,052.89	372,052.89
Operations and Maintenance	154,751.93	0.00	1,500.00	153,251.93	0.00
Pupil Transportation	292,492.98	0.00	292,492.98	0.00	0.00
Support Serv - Planning & Research	91,225.12	0.00	91,225.12	0.00	0.00
Support Serv - Communication	55,874.17	1,014.08	54,860.09	0.00	0.00
Support Serv - Staff & Personnel	60,705.02	0.00	0.00	60,705.02	60,705.02
Support Serv - Technology	1,198,543.71	35,288.00	0.00	1,163,255.71	1,163,255.71
Support Serv - Pupil Accounting	97,128.16	0.00	97,128.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	73,293.73	0.00	73,293.73	0.00	0.00
Payments to Government Agencies	644,818.22	644,818.22	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,937,620.79	6,037.04	1,931,583.75	0.00	0.00
Support Serv - Pupil	3,592,836.41	16,162.21	3,576,674.20	0.00	0.00
Support Serv - Instructional	364,667.47	4,794.98	359,872.49	0.00	0.00
Support Serv - Board of Ed	5,495.00	0.00	5,495.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	170,002.63	958.88	169,043.75	0.00	0.00
Support Serv - Business	77,071.95	577.91	0.00	76,494.04	76,494.04
Operations and Maintenance	109,124.29	0.00	0.00	109,124.29	0.00
Pupil Transportation	907,943.06	0.00	907,943.06	0.00	0.00
Support Serv - Planning & Research	100,525.82	854.00	99,671.82	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,330.67	0.00	13,134.92	195.75	195.75
Support Serv - Technology	45,501.23	0.00	0.00	45,501.23	45,501.23
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	76,086.46	5,371.57	70,714.89	0.00	0.00
Community Services	10,708.49	0.00	10,708.49	0.00	0.00
Payments to Government Agencies	1,436,691.75	1,436,691.75	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	147,764.73	147,764.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	104,331.03	104,331.03	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
	16,438,847.16	**2,421,458.20**	**12,036,808.10**	**1,980,580.86**	**1,718,204.64**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
18010 Clare Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,659,195.09	2,344.00	8,656,851.09	0.00	0.00
Support Serv - Pupil	310,712.36	0.00	310,712.36	0.00	0.00
Support Serv - Instructional	203,272.18	0.00	203,272.18	0.00	0.00
Support Serv - Board of Ed	70,730.30	0.00	70,730.30	0.00	0.00
Support Serv - Executive Adm	259,727.36	0.00	259,727.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	743,183.61	0.00	743,183.61	0.00	0.00
Support Serv - Business	317,019.54	79,516.18	0.00	237,503.36	237,503.36
Operations and Maintenance	1,363,813.16	80,000.79	34,999.64	1,248,812.73	0.00
Pupil Transportation	393,694.04	0.00	393,694.04	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	8,718.64	0.00	8,718.64	0.00	0.00
Support Serv - Technology	314,898.15	68,058.77	15,575.49	231,263.89	231,263.89
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	327,317.14	0.00	327,317.14	0.00	0.00
Community Services	19,051.00	0.00	19,051.00	0.00	0.00
Payments to Government Agencies	30,869.68	30,869.68	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	597,253.13	34,043.77	563,209.36	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 **	665,539.21	665,539.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,284,994.59	**960,372.40**	**11,607,042.21**	**1,717,579.98**	**468,767.25**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
18020 Farwell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,340,879.70	14,097.05	8,326,782.65	0.00	0.00
Support Serv - Pupil	272,903.92	0.00	272,903.92	0.00	0.00
Support Serv - Instructional	136,587.31	0.00	136,587.31	0.00	0.00
Support Serv - Board of Ed	66,499.35	0.00	66,499.35	0.00	0.00
Support Serv - Executive Adm	221,207.85	0.00	221,207.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	675,242.92	0.00	675,242.92	0.00	0.00
Support Serv - Business	296,923.34	87,247.74	0.00	209,675.60	209,675.60
Operations and Maintenance	859,144.05	9,109.70	32,000.00	818,034.35	0.00
Pupil Transportation	730,137.88	86,541.00	643,596.88	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	1,019.93	0.00	1,019.93	0.00	0.00
Support Serv - Technology	357,602.76	152,104.55	0.00	205,498.21	205,498.21
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	221,409.58	0.00	221,409.58	0.00	0.00
Community Services	16,899.15	0.00	16,899.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	769,900.42	341,274.86	428,625.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,250,569.46	1,250,569.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	223,274.48	223,274.48	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
	14,440,202.10	**2,164,218.84**	**11,042,775.10**	**1,233,208.16**	**415,173.81**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
18060 Harrison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,023,524.48	0.00	9,023,524.48	0.00	0.00
Support Serv - Pupil	458,298.98	0.00	458,298.98	0.00	0.00
Support Serv - Instructional	324,597.11	0.00	324,597.11	0.00	0.00
Support Serv - Board of Ed	47,884.79	187.50	47,697.29	0.00	0.00
Support Serv - Executive Adm	229,873.23	319.00	229,554.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	733,201.14	0.00	733,201.14	0.00	0.00
Support Serv - Business	199,497.59	25,318.46	0.00	174,179.13	174,179.13
Operations and Maintenance	1,188,470.10	0.00	5,520.00	1,182,950.10	0.00
Pupil Transportation	820,606.41	0.00	820,606.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	191,552.49	46,388.54	6,650.50	138,513.45	138,513.45
Support Serv - Pupil Accounting	27,615.00	0.00	27,615.00	0.00	0.00
Support Serv - Central - Other	21,735.00	0.00	21,735.00	0.00	0.00
Support Serv - Other	177,722.17	0.00	177,722.17	0.00	0.00
Community Services	61,008.09	0.00	61,008.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	125.00	125.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,178.65	0.00	5,025.17	2,153.48	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	962,423.97	473,516.21	488,907.76	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 **	1,385,275.90	1,385,275.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,860,590.10	**1,931,130.61**	**12,431,663.33**	**1,497,796.16**	**312,692.58**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
19000 Clinton County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	705,102.13	0.00	705,102.13	0.00	0.00
Support Serv - Pupil	58,913.08	0.00	58,913.08	0.00	0.00
Support Serv - Instructional	917,040.67	622.97	916,417.70	0.00	0.00
Support Serv - Board of Ed	17,613.30	0.00	17,613.30	0.00	0.00
Support Serv - Executive Adm	223,023.04	0.00	223,023.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	77,524.22	261.26	0.00	77,262.96	77,262.96
Operations and Maintenance	21,175.73	0.00	0.00	21,175.73	0.00
Pupil Transportation	6,800.00	0.00	6,800.00	0.00	0.00
Support Serv - Planning & Research	4,933.56	0.00	4,933.56	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,162.09	0.00	696.00	8,466.09	8,466.09
Support Serv - Technology	187,080.94	0.00	0.00	187,080.94	187,080.94
Support Serv - Pupil Accounting	11,000.00	0.00	11,000.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.14	0.00	0.14	0.00	0.00
Community Services	32,988.94	0.00	32,988.94	0.00	0.00
Payments to Government Agencies	533,428.16	533,428.16	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,615,184.55	6,715.89	3,608,468.66	0.00	0.00
Support Serv - Pupil	4,117,713.81	150.00	4,117,563.81	0.00	0.00
Support Serv - Instructional	2,235,298.81	12,045.53	2,223,253.28	0.00	0.00
Support Serv - Board of Ed	57,691.86	0.00	57,691.86	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	251,050.57	0.00	251,050.57	0.00	0.00
Support Serv - Business	468,449.11	4,652.61	87,010.75	376,785.75	376,785.75
Operations and Maintenance	475,280.45	0.00	66,431.56	408,848.89	0.00
Pupil Transportation	1,071,418.36	0.00	1,071,418.36	0.00	0.00
Support Serv - Planning & Research	487,010.09	0.00	487,010.09	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	28,480.36	0.00	3,770.96	24,709.40	24,709.40
Support Serv - Technology	1,843,815.48	0.00	1,586,296.22	257,519.26	257,519.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	274,147.79	0.00	274,147.79	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	71,229.28	0.00	71,229.28	0.00	0.00
Payments to Government Agencies	3,114,075.77	3,114,075.77	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	722,195.27	722,195.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,292.06	26,292.06	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	71,070.00	71,070.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,736,189.62	**4,491,509.52**	**15,882,831.08**	**1,361,849.02**	**931,824.40**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
19010 DeWitt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,479,475.01	27,625.97	15,451,849.04	0.00	0.00
Support Serv - Pupil	844,736.08	0.00	844,736.08	0.00	0.00
Support Serv - Instructional	518,575.20	0.00	518,575.20	0.00	0.00
Support Serv - Board of Ed	71,161.51	0.00	71,161.51	0.00	0.00
Support Serv - Executive Adm	321,146.74	0.00	321,146.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,662,732.47	0.00	1,662,732.47	0.00	0.00
Support Serv - Business	439,353.38	17,340.23	0.00	422,013.15	422,013.15
Operations and Maintenance	2,021,546.84	6,793.65	0.00	2,014,753.19	0.00
Pupil Transportation	1,366,547.60	673,110.00	693,437.60	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	58,660.89	0.00	3,790.97	54,869.92	54,869.92
Support Serv - Technology	467,317.82	42,837.95	0.00	424,479.87	424,479.87
Support Serv - Pupil Accounting	2,815.00	0.00	2,815.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	583,786.96	0.00	583,786.96	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	50,963.73	0.00	50,096.56	867.17	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	771,394.19	374,601.83	396,792.36	0.00	0.00
Community Services	580,357.73	6,487.85	573,869.88	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 **	7,816,777.62	7,816,777.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,161,361.84	5,161,361.84	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
	38,218,710.61	**14,126,936.94**	**21,174,790.37**	**2,916,983.30**	**901,362.94**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
19070 Fowler Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,100,436.39	40,761.37	3,059,675.02	0.00	0.00
Support Serv - Pupil	48,495.64	0.00	48,495.64	0.00	0.00
Support Serv - Instructional	37,374.54	5,345.80	32,028.74	0.00	0.00
Support Serv - Board of Ed	28,924.21	0.00	28,924.21	0.00	0.00
Support Serv - Executive Adm	186,320.84	147.99	186,172.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	310,167.50	0.00	310,167.50	0.00	0.00
Support Serv - Business	34,190.09	7,011.09	0.00	27,179.00	27,179.00
Operations and Maintenance	341,510.23	0.00	0.00	341,510.23	0.00
Pupil Transportation	161,463.31	11,100.00	150,363.31	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	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	189,190.18	27,033.01	162,157.17	0.00	0.00
Community Services	12,757.56	0.00	12,757.56	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	161,344.94	92,324.00	69,020.94	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 **	195,518.00	195,518.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	219,596.77	219,596.77	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
	5,048,710.20	**598,838.03**	**4,081,182.94**	**368,689.23**	**27,179.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
19100 Bath Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,028,952.68	24,396.46	5,004,556.22	0.00	0.00
Support Serv - Pupil	162,747.21	0.00	162,747.21	0.00	0.00
Support Serv - Instructional	193,643.95	0.00	193,643.95	0.00	0.00
Support Serv - Board of Ed	49,956.51	0.00	49,956.51	0.00	0.00
Support Serv - Executive Adm	251,724.69	0.00	251,724.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	431,041.11	0.00	431,041.11	0.00	0.00
Support Serv - Business	116,405.80	23,290.03	0.00	93,115.77	93,115.77
Operations and Maintenance	782,357.48	50,178.90	0.00	732,178.58	0.00
Pupil Transportation	425,074.26	130,718.00	294,356.26	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	669.00	0.00	0.00	669.00	669.00
Support Serv - Technology	203,227.33	49,603.17	0.00	153,624.16	153,624.16
Support Serv - Pupil Accounting	22,974.33	0.00	22,974.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	241,097.71	4,176.15	236,921.56	0.00	0.00
Community Services	102,246.88	6,863.61	95,383.27	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	382,122.00	195,563.98	186,558.02	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 **	1,924,569.45	1,924,569.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	213,022.84	213,022.84	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
	10,531,833.23	**2,622,382.59**	**6,929,863.13**	**979,587.51**	**247,408.93**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
19120 Ovid-Elsie Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,328,576.36	3,620.86	9,324,955.50	0.00	0.00
Support Serv - Pupil	248,280.24	0.00	248,280.24	0.00	0.00
Support Serv - Instructional	844,681.66	150,563.76	694,117.90	0.00	0.00
Support Serv - Board of Ed	77,914.44	0.00	77,914.44	0.00	0.00
Support Serv - Executive Adm	163,156.18	0.00	163,156.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	736,883.48	0.00	736,883.48	0.00	0.00
Support Serv - Business	433,814.98	0.00	0.00	433,814.98	433,814.98
Operations and Maintenance	1,726,121.91	0.00	0.00	1,726,121.91	0.00
Pupil Transportation	802,044.11	40,442.26	761,601.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	2,200.00	0.00	2,200.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	255,433.71	0.00	255,433.71	0.00	0.00
Community Services	324,655.59	0.00	324,655.59	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	703,129.54	365,267.55	337,861.99	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 **	2,428,070.03	2,428,070.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	110,877.90	110,877.90	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
	18,185,840.13	**3,098,842.36**	**12,927,060.88**	**2,159,936.89**	**433,814.98**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
19125 Pewamo-Westphalia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,469,553.83	15,926.19	3,453,627.64	0.00	0.00
Support Serv - Pupil	103,966.14	0.00	103,966.14	0.00	0.00
Support Serv - Instructional	153,403.33	0.00	153,403.33	0.00	0.00
Support Serv - Board of Ed	36,046.37	0.00	36,046.37	0.00	0.00
Support Serv - Executive Adm	150,589.61	0.00	150,589.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	320,757.57	0.00	320,757.57	0.00	0.00
Support Serv - Business	106,923.20	4,964.45	0.00	101,958.75	101,958.75
Operations and Maintenance	568,399.59	17,158.00	0.00	551,241.59	0.00
Pupil Transportation	332,428.49	6,227.00	326,201.49	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	89,380.14	0.00	15,187.09	74,193.05	74,193.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	225,723.61	0.00	225,723.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,321.58	129,395.61	146,925.97	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 **	5,074,871.80	5,074,871.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,081.33	3,081.33	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,911,446.59	**5,251,624.38**	**4,932,428.82**	**727,393.39**	**176,151.80**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
19140 St. Johns Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,408,168.03	1,501.19	16,406,666.84	0.00	0.00
Support Serv - Pupil	722,235.31	0.00	722,235.31	0.00	0.00
Support Serv - Instructional	457,274.20	0.00	457,274.20	0.00	0.00
Support Serv - Board of Ed	179,016.24	0.00	179,016.24	0.00	0.00
Support Serv - Executive Adm	334,792.58	0.00	334,792.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,610,151.65	0.00	1,610,151.65	0.00	0.00
Support Serv - Business	387,727.02	0.00	0.00	387,727.02	387,727.02
Operations and Maintenance	2,928,894.29	0.00	0.00	2,928,894.29	0.00
Pupil Transportation	1,149,761.08	4,841.19	1,144,919.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,238.10	0.00	1,661.40	21,576.70	21,576.70
Support Serv - Technology	513,858.10	0.00	0.00	513,858.10	513,858.10
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	594,696.37	0.00	594,696.37	0.00	0.00
Community Services	617,446.80	0.00	617,446.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,045.50	0.00	6,597.31	1,448.19	1,448.19
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,155,214.32	563,956.37	591,257.95	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 **	8,215,521.89	8,215,521.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,405,212.66	15,405,212.66	0.00	0.00	0.00
Trust Funds					
All Costs *	21,234.31	0.00	21,234.31	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
	50,732,488.45	**24,191,033.30**	**22,687,950.85**	**3,853,504.30**	**924,610.01**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
20015 Crawford AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,659,200.49	66,883.56	9,592,316.93	0.00	0.00
Support Serv - Pupil	790,411.72	0.00	790,411.72	0.00	0.00
Support Serv - Instructional	405,042.02	16,947.14	388,094.88	0.00	0.00
Support Serv - Board of Ed	39,899.06	0.00	39,899.06	0.00	0.00
Support Serv - Executive Adm	172,404.80	1,923.45	170,481.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	984,649.27	1,327.98	983,321.29	0.00	0.00
Support Serv - Business	230,740.33	0.00	0.00	230,740.33	230,740.33
Operations and Maintenance	1,365,359.03	20,111.00	27,000.00	1,318,248.03	0.00
Pupil Transportation	604,271.78	21,800.00	582,471.78	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	5,777.49	0.00	0.00	5,777.49	5,777.49
Support Serv - Technology	457,206.13	100,001.62	34,490.00	322,714.51	322,714.51
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	313,947.87	0.00	313,947.87	0.00	0.00
Community Services	6,977.14	0.00	6,977.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,670.00	0.00	6,670.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	773,943.00	302,235.22	471,707.78	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 **	2,296,392.10	2,296,392.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,112,892.23	**2,827,622.07**	**13,407,789.80**	**1,877,480.36**	**559,232.33**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
21000 Delta-Schoolcraft ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	43,261.00	0.00	43,261.00	0.00	0.00
Support Serv - Pupil	19,503.16	0.00	19,503.16	0.00	0.00
Support Serv - Instructional	290,210.86	0.00	290,210.86	0.00	0.00
Support Serv - Board of Ed	17,129.45	0.00	17,129.45	0.00	0.00
Support Serv - Executive Adm	280,591.00	0.00	280,591.00	0.00	0.00
Support Serv - Grant Writer	3,778.78	0.00	3,778.78	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	171,516.43	29.07	0.00	171,487.36	171,487.36
Operations and Maintenance	50,085.94	0.00	0.00	50,085.94	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	71,033.67	0.00	71,033.67	0.00	0.00
Support Serv - Communication	11,320.16	0.00	11,320.16	0.00	0.00
Support Serv - Staff & Personnel	1,942.50	0.00	0.00	1,942.50	1,942.50
Support Serv - Technology	333,807.62	0.00	9,103.98	324,703.64	324,703.64
Support Serv - Pupil Accounting	368.49	0.00	368.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	64,488.75	0.00	64,488.75	0.00	0.00
Payments to Government Agencies	216,800.00	216,800.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,919,330.59	0.00	2,919,330.59	0.00	0.00
Support Serv - Pupil	2,653,719.00	0.00	2,653,719.00	0.00	0.00
Support Serv - Instructional	1,241,161.89	0.00	1,241,161.89	0.00	0.00
Support Serv - Board of Ed	9,609.45	0.00	9,609.45	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	231,370.62	0.00	231,370.62	0.00	0.00
Support Serv - Business	75,176.58	486.67	0.00	74,689.91	74,689.91
Operations and Maintenance	443,955.58	0.00	0.00	443,955.58	0.00
Pupil Transportation	500,767.50	0.00	500,767.50	0.00	0.00
Support Serv - Planning & Research	52,355.20	0.00	52,355.20	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,919.35	0.00	0.00	5,919.35	5,919.35
Support Serv - Technology	258,601.09	0.00	58,773.01	199,828.08	199,828.08
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	4,343.70	0.00	4,343.70	0.00	0.00
Community Services	3,357.56	0.00	3,357.56	0.00	0.00
Payments to Government Agencies	667,784.85	667,784.85	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	26,386.97	26,386.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	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
	10,673,177.74	**911,487.56**	**8,489,077.82**	**1,272,612.36**	**778,570.84**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
21010 Escanaba Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,287,641.13	0.00	13,287,641.13	0.00	0.00
Support Serv - Pupil	1,530,075.36	0.00	1,530,075.36	0.00	0.00
Support Serv - Instructional	515,706.21	28,297.35	487,408.86	0.00	0.00
Support Serv - Board of Ed	80,531.23	0.00	80,531.23	0.00	0.00
Support Serv - Executive Adm	273,638.68	1,676.00	271,962.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,168,770.42	0.00	1,168,770.42	0.00	0.00
Support Serv - Business	354,988.52	13,997.29	56,300.96	284,690.27	284,690.27
Operations and Maintenance	1,754,163.75	0.00	0.00	1,754,163.75	0.00
Pupil Transportation	1,275,481.92	0.00	1,275,481.92	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	13,351.09	0.00	9,926.09	3,425.00	3,425.00
Support Serv - Technology	193,479.46	0.00	0.00	193,479.46	193,479.46
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	399,015.78	2,975.27	396,040.51	0.00	0.00
Community Services	70,723.45	0.00	70,723.45	0.00	0.00
Payments to Government Agencies	33,094.47	33,094.47	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	25,633.60	0.00	25,633.60	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	674.87	0.00	674.87	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	994,593.52	461,833.10	532,760.42	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 **	2,924,582.68	2,924,582.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,350,662.41	11,350,662.41	0.00	0.00	0.00
Trust Funds					
All Costs *	257,612.91	0.00	257,612.91	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	31,703.99	31,703.99	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,536,125.45	**14,848,822.56**	**19,451,544.41**	**2,235,758.48**	**481,594.73**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
21025 Gladstone Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,533,553.47	0.00	7,533,553.47	0.00	0.00
Support Serv - Pupil	476,155.57	0.00	476,155.57	0.00	0.00
Support Serv - Instructional	229,361.56	0.00	229,361.56	0.00	0.00
Support Serv - Board of Ed	63,032.48	0.00	63,032.48	0.00	0.00
Support Serv - Executive Adm	220,758.42	0.00	220,758.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	935,102.26	0.00	935,102.26	0.00	0.00
Support Serv - Business	176,619.17	21,758.59	0.00	154,860.58	154,860.58
Operations and Maintenance	1,102,191.39	0.00	100.00	1,102,091.39	0.00
Pupil Transportation	574,789.25	0.00	574,789.25	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	1,368.03	0.00	0.00	1,368.03	1,368.03
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	290,251.47	0.00	290,251.47	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	536,545.39	231,613.98	304,931.41	0.00	0.00
Community Services	97,860.88	0.00	97,860.88	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 **	1,240,214.76	1,240,214.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	126,004.30	126,004.30	0.00	0.00	0.00
Trust Funds					
All Costs *	34,389.00	0.00	34,389.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,638,197.40	**1,619,591.63**	**10,760,285.77**	**1,258,320.00**	**156,228.61**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
21060 Rapid River Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,780,754.48	0.00	1,780,754.48	0.00	0.00
Support Serv - Pupil	58,751.45	0.00	58,751.45	0.00	0.00
Support Serv - Instructional	93,561.56	0.00	93,561.56	0.00	0.00
Support Serv - Board of Ed	17,769.49	0.00	17,769.49	0.00	0.00
Support Serv - Executive Adm	46,640.22	0.00	46,640.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	186,139.74	0.00	186,139.74	0.00	0.00
Support Serv - Business	193,497.59	9,615.33	250.00	183,632.26	183,632.26
Operations and Maintenance	313,931.86	831.76	100.00	313,000.10	0.00
Pupil Transportation	266,576.82	358.00	266,218.82	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	8,491.70	0.00	8,491.70	0.00	0.00
Support Serv - Technology	55,820.58	5,500.00	0.00	50,320.58	50,320.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	18,703.16	0.00	18,703.16	0.00	0.00
Support Serv - Other	104,372.77	0.00	104,372.77	0.00	0.00
Community Services	175.64	0.00	175.64	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	125.00	0.00	125.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	660.55	0.00	660.55	0.00	0.00
Operations and Maintenance	6,261.13	0.00	5,915.01	346.12	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	182,181.34	90,223.19	91,958.15	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 **	4,928,445.50	4,928,445.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,870.00	0.00	2,870.00	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
	8,265,730.58	**5,034,973.78**	**2,683,457.74**	**547,299.06**	**233,952.84**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,300,319.39	0.00	1,300,319.39	0.00	0.00
Support Serv - Pupil	14,305.00	0.00	14,305.00	0.00	0.00
Support Serv - Instructional	29,376.55	0.00	29,376.55	0.00	0.00
Support Serv - Board of Ed	24,156.26	0.00	24,156.26	0.00	0.00
Support Serv - Executive Adm	107,984.78	0.00	107,984.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	142,843.61	0.00	142,843.61	0.00	0.00
Support Serv - Business	51,624.37	2,398.89	0.00	49,225.48	49,225.48
Operations and Maintenance	216,139.04	0.00	0.00	216,139.04	0.00
Pupil Transportation	229,996.25	0.00	229,996.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,671.65	0.00	5,671.65	0.00	0.00
Support Serv - Staff & Personnel	3,118.09	0.00	2,995.59	122.50	122.50
Support Serv - Technology	48,944.54	9,411.84	0.00	39,532.70	39,532.70
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	61,202.89	0.00	61,202.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	139,258.60	48,007.44	91,251.16	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 **	2,669.26	2,669.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,555.00	13,555.00	0.00	0.00	0.00
Trust Funds					
All Costs *	6,500.00	0.00	6,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,397,665.28	**76,042.43**	**2,016,603.13**	**305,019.72**	**88,880.68**

Michigan Department of Education
Costs for the Development of 2013-2014 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	3,524,668.61	0.00	3,524,668.61	0.00	0.00
Support Serv - Pupil	188,123.99	0.00	188,123.99	0.00	0.00
Support Serv - Instructional	20,211.89	0.00	20,211.89	0.00	0.00
Support Serv - Board of Ed	47,967.43	0.00	47,967.43	0.00	0.00
Support Serv - Executive Adm	165,059.75	0.00	165,059.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	317,557.31	0.00	317,557.31	0.00	0.00
Support Serv - Business	127,483.79	0.00	0.00	127,483.79	127,483.79
Operations and Maintenance	399,240.72	0.00	0.00	399,240.72	0.00
Pupil Transportation	424,979.72	76,800.00	348,179.72	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	4,335.64	0.00	0.00	4,335.64	4,335.64
Support Serv - Technology	36,190.75	0.00	0.00	36,190.75	36,190.75
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	110,930.19	0.00	110,930.19	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	118,537.59	118,537.59	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	301,502.16	127,031.12	174,471.04	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	10,705.00	10,705.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	210,971.69	210,971.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,008,466.23	**544,045.40**	**4,897,169.93**	**567,250.90**	**168,010.18**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
21135 Mid Peninsula School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,084,714.22	0.00	1,084,714.22	0.00	0.00
Support Serv - Pupil	402.57	0.00	402.57	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	13,950.00	0.00	13,950.00	0.00	0.00
Support Serv - Executive Adm	97,215.15	0.00	97,215.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	83,840.69	0.00	83,840.69	0.00	0.00
Support Serv - Business	93,595.19	17,444.36	0.00	76,150.83	76,150.83
Operations and Maintenance	198,070.05	0.00	0.00	198,070.05	0.00
Pupil Transportation	181,594.33	0.00	181,594.33	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	28,379.50	28,379.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	201,410.01	49,950.34	151,459.67	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 **	770,790.00	770,790.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	15,540.00	0.00	15,540.00	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
	2,769,501.71	**866,564.20**	**1,628,716.63**	**274,220.88**	**76,150.83**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
22000 Dickinson-Iron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	446,581.35	1,591.32	444,990.03	0.00	0.00
Support Serv - Pupil	72,266.83	1,032.92	71,233.91	0.00	0.00
Support Serv - Instructional	502,918.06	10,714.35	492,203.71	0.00	0.00
Support Serv - Board of Ed	22,881.38	0.00	22,881.38	0.00	0.00
Support Serv - Executive Adm	268,815.63	4,273.94	264,541.69	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	296,650.33	2,501.69	0.00	294,148.64	294,148.64
Operations and Maintenance	37,845.03	8,267.86	0.00	29,577.17	0.00
Pupil Transportation	1,771.17	0.00	1,771.17	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	5,237.18	0.00	5,237.18	0.00	0.00
Support Serv - Technology	184,858.82	11,642.19	0.00	173,216.63	173,216.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	959.01	0.00	959.01	0.00	0.00
Support Serv - Other	14,392.50	0.00	14,392.50	0.00	0.00
Community Services	162,542.97	24.50	162,518.47	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	3,459,843.25	52,175.31	3,407,667.94	0.00	0.00
Support Serv - Pupil	1,615,003.84	0.00	1,615,003.84	0.00	0.00
Support Serv - Instructional	703,090.94	1,654.62	701,436.32	0.00	0.00
Support Serv - Board of Ed	17,926.47	0.00	17,926.47	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	236,367.50	9,335.61	227,031.89	0.00	0.00
Support Serv - Business	24,987.38	17,614.83	0.00	7,372.55	7,372.55
Operations and Maintenance	315,979.73	12,651.77	0.00	303,327.96	0.00
Pupil Transportation	661,837.87	0.00	661,837.87	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	462,559.40	926.14	0.00	461,633.26	461,633.26
Support Serv - Technology	81,548.65	3,515.85	0.00	78,032.80	78,032.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	10,436.15	0.00	10,436.15	0.00	0.00
Support Serv - Other	107,560.50	49,807.13	57,753.37	0.00	0.00
Community Services	278,710.94	10,778.46	267,932.48	0.00	0.00
Payments to Government Agencies	572,637.37	572,637.37	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	31,124.37	31,124.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	95,145.68	95,145.68	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	51,603.66	51,603.66	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,789,083.96	**949,019.57**	**8,492,755.38**	**1,347,309.01**	**1,014,403.88**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
22010 Iron Mountain Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,106,050.68	26,144.25	6,079,906.43	0.00	0.00
Support Serv - Pupil	452,052.49	0.00	452,052.49	0.00	0.00
Support Serv - Instructional	72,631.87	0.00	72,631.87	0.00	0.00
Support Serv - Board of Ed	50,195.11	0.00	50,195.11	0.00	0.00
Support Serv - Executive Adm	218,333.31	5,441.86	212,891.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	396,797.61	0.00	396,797.61	0.00	0.00
Support Serv - Business	125,783.48	19,188.41	0.00	106,595.07	106,595.07
Operations and Maintenance	1,104,730.25	13,930.47	0.00	1,090,799.78	0.00
Pupil Transportation	116,058.76	0.00	116,058.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,823.50	0.00	3,823.50	0.00	0.00
Support Serv - Staff & Personnel	9,297.20	0.00	0.00	9,297.20	9,297.20
Support Serv - Technology	232,934.24	92,329.47	0.00	140,604.77	140,604.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	4,616.00	0.00	4,616.00	0.00	0.00
Support Serv - Other	323,980.77	3,313.27	320,667.50	0.00	0.00
Community Services	47,156.37	0.00	47,156.37	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	471,675.77	765.13	470,910.64	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	58,907.62	0.00	58,907.62	0.00	0.00
Support Serv - Board of Ed	4,650.00	0.00	4,650.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	156,316.86	2,626.84	153,690.02	0.00	0.00
Support Serv - Business	90,753.19	0.00	0.00	90,753.19	90,753.19
Operations and Maintenance	65,325.06	0.00	0.00	65,325.06	0.00
Pupil Transportation	4,250.00	0.00	4,250.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,202.21	0.00	6,202.21	0.00	0.00
Support Serv - Staff & Personnel	351.00	0.00	0.00	351.00	351.00
Support Serv - Technology	18,677.84	0.00	0.00	18,677.84	18,677.84
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	17,193.52	11,902.72	5,290.80	0.00	0.00
Community Services	357,323.12	1,691.81	355,631.31	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 **	803,677.13	803,677.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,657.56	1,657.56	0.00	0.00	0.00
Trust Funds					
All Costs *	346.00	0.00	346.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,321,748.52	**982,668.92**	**8,816,675.69**	**1,522,403.91**	**366,279.07**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
22025 Norway-Vulcan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,228,337.11	27,428.11	4,200,909.00	0.00	0.00
Support Serv - Pupil	209,118.70	0.00	209,118.70	0.00	0.00
Support Serv - Instructional	92,563.59	0.00	92,563.59	0.00	0.00
Support Serv - Board of Ed	39,496.22	0.00	39,496.22	0.00	0.00
Support Serv - Executive Adm	186,972.22	1,217.94	185,754.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	401,862.10	0.00	401,862.10	0.00	0.00
Support Serv - Business	164,549.57	6,777.62	0.00	157,771.95	157,771.95
Operations and Maintenance	593,686.80	18,923.54	0.00	574,763.26	0.00
Pupil Transportation	232,031.26	0.00	232,031.26	0.00	0.00
Support Serv - Planning & Research	4,506.28	0.00	4,506.28	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,643.05	0.00	0.00	2,643.05	2,643.05
Support Serv - Technology	46,696.38	0.00	0.00	46,696.38	46,696.38
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	199,231.92	11,950.31	187,281.61	0.00	0.00
Community Services	100,818.15	2,916.00	97,902.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,000.00	0.00	4,000.00	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	172.60	0.00	0.00	172.60	172.60
Support Serv - Technology	170.00	0.00	0.00	170.00	170.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	331,288.76	191,759.41	139,529.35	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 **	793,940.21	793,940.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	74,944.92	74,944.92	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
	7,707,029.84	**1,129,858.06**	**5,794,954.54**	**782,217.24**	**207,453.98**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
22030 Breitung Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,559,130.55	23,853.30	8,535,277.25	0.00	0.00
Support Serv - Pupil	480,398.28	0.00	480,398.28	0.00	0.00
Support Serv - Instructional	45,731.63	0.00	45,731.63	0.00	0.00
Support Serv - Board of Ed	33,119.06	0.00	33,119.06	0.00	0.00
Support Serv - Executive Adm	253,041.48	0.00	253,041.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	744,208.58	0.00	744,208.58	0.00	0.00
Support Serv - Business	477,608.70	103,865.70	0.00	373,743.00	373,743.00
Operations and Maintenance	1,181,844.57	334.96	0.00	1,181,509.61	0.00
Pupil Transportation	399,838.17	0.00	399,838.17	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	219,340.12	0.00	0.00	219,340.12	219,340.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	8,526.90	0.00	8,526.90	0.00	0.00
Support Serv - Other	531,567.22	11,163.00	520,404.22	0.00	0.00
Community Services	235,702.94	3,644.21	232,058.73	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	78.67	0.00	78.67	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	864,074.17	408,949.42	455,124.75	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 **	11,389,056.85	11,389,056.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,071,134.06	3,071,134.06	0.00	0.00	0.00
Trust Funds					
All Costs *	104,547.00	0.00	104,547.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,598,948.95	**15,012,001.50**	**11,812,354.72**	**1,774,592.73**	**593,083.12**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
22045 North Dickinson County Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,586,080.16	976.68	1,585,103.48	0.00	0.00
Support Serv - Pupil	47,351.22	0.00	47,351.22	0.00	0.00
Support Serv - Instructional	23,395.08	0.00	23,395.08	0.00	0.00
Support Serv - Board of Ed	30,478.95	0.00	30,478.95	0.00	0.00
Support Serv - Executive Adm	65,771.79	0.00	65,771.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	127,106.86	0.00	127,106.86	0.00	0.00
Support Serv - Business	106,034.83	6,484.47	0.00	99,550.36	99,550.36
Operations and Maintenance	347,880.27	0.00	0.00	347,880.27	0.00
Pupil Transportation	189,766.13	0.00	189,766.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	24,184.61	0.00	0.00	24,184.61	24,184.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	14,583.46	10,887.42	3,696.04	0.00	0.00
Support Serv - Other	93,727.31	0.00	93,727.31	0.00	0.00
Community Services	63.20	0.00	63.20	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	3,768.25	0.00	0.00	3,768.25	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	249,050.75	61,622.82	187,427.93	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 **	6,807.22	6,807.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	264,108.33	264,108.33	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,180,158.42	**350,886.94**	**2,353,887.99**	**475,383.49**	**123,734.97**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
23000 Eaton ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,674,594.79	0.00	1,674,594.79	0.00	0.00
Support Serv - Pupil	341,536.80	0.00	341,536.80	0.00	0.00
Support Serv - Instructional	1,649,638.49	2,215.65	1,647,422.84	0.00	0.00
Support Serv - Board of Ed	62,911.61	0.00	62,911.61	0.00	0.00
Support Serv - Executive Adm	330,883.03	1,067.88	329,815.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	77,624.70	2,952.91	74,671.79	0.00	0.00
Support Serv - Business	170,337.23	1,488.99	0.00	168,848.24	168,848.24
Operations and Maintenance	66,224.07	727.34	0.00	65,496.73	0.00
Pupil Transportation	8,951.00	0.00	8,951.00	0.00	0.00
Support Serv - Planning & Research	2,892.07	0.00	2,892.07	0.00	0.00
Support Serv - Communication	7,859.53	0.00	7,859.53	0.00	0.00
Support Serv - Staff & Personnel	57,254.68	0.00	0.00	57,254.68	57,254.68
Support Serv - Technology	686,750.67	10,846.87	14,327.43	661,576.37	661,576.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	486,393.12	1,500.00	484,893.12	0.00	0.00
Payments to Government Agencies	7,832.46	7,832.46	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,892,230.01	14,845.48	3,877,384.53	0.00	0.00
Support Serv - Pupil	7,944,510.31	25,208.87	7,919,301.44	0.00	0.00
Support Serv - Instructional	914,265.74	9,545.19	904,720.55	0.00	0.00
Support Serv - Board of Ed	35,150.07	0.00	35,150.07	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	405,449.02	21.20	405,427.82	0.00	0.00
Support Serv - Business	665,555.85	28,065.79	0.00	637,490.06	637,490.06
Operations and Maintenance	427,831.12	3,158.04	0.00	424,673.08	0.00
Pupil Transportation	2,907,173.16	0.00	2,907,173.16	0.00	0.00
Support Serv - Planning & Research	178,484.25	1,818.78	176,665.47	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	163,471.33	0.00	0.00	163,471.33	163,471.33
Support Serv - Technology	375,485.68	20,807.55	0.00	354,678.13	354,678.13
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	1,422.76	0.00	1,422.76	0.00	0.00
Community Services	1,178,982.03	0.00	1,178,982.03	0.00	0.00
Payments to Government Agencies	4,976,988.90	4,976,988.90	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	261,961.07	261,961.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	207,086.01	207,086.01	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
	30,167,731.56	**5,578,138.98**	**22,056,103.96**	**2,533,488.62**	**2,043,318.81**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
23010 Bellevue Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,945,896.68	0.00	2,945,896.68	0.00	0.00
Support Serv - Pupil	137,127.06	0.00	137,127.06	0.00	0.00
Support Serv - Instructional	208,088.49	0.00	208,088.49	0.00	0.00
Support Serv - Board of Ed	25,683.77	0.00	25,683.77	0.00	0.00
Support Serv - Executive Adm	127,619.72	0.00	127,619.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	287,782.88	0.00	287,782.88	0.00	0.00
Support Serv - Business	178,284.22	12,677.75	0.00	165,606.47	165,606.47
Operations and Maintenance	802,417.85	0.00	0.00	802,417.85	0.00
Pupil Transportation	241,626.37	0.00	241,626.37	0.00	0.00
Support Serv - Planning & Research	4,459.89	0.00	4,459.89	0.00	0.00
Support Serv - Communication	1,762.00	0.00	1,762.00	0.00	0.00
Support Serv - Staff & Personnel	8,670.00	0.00	355.00	8,315.00	8,315.00
Support Serv - Technology	51,547.29	0.00	0.00	51,547.29	51,547.29
Support Serv - Pupil Accounting	2,258.90	0.00	2,258.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	78,812.98	0.00	78,812.98	0.00	0.00
Community Services	184,999.96	1,699.32	183,300.64	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	263,785.61	123,474.85	140,310.76	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 **	1,496,771.91	1,496,771.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	64,328.50	64,328.50	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
	7,111,924.08	**1,698,952.33**	**4,385,085.14**	**1,027,886.61**	**225,468.76**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
23030 Charlotte Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,299,648.53	0.00	14,299,648.53	0.00	0.00
Support Serv - Pupil	767,910.26	0.00	767,910.26	0.00	0.00
Support Serv - Instructional	1,039,759.97	0.00	1,039,759.97	0.00	0.00
Support Serv - Board of Ed	165,392.77	0.00	165,392.77	0.00	0.00
Support Serv - Executive Adm	235,008.80	0.00	235,008.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,247,230.05	0.00	1,247,230.05	0.00	0.00
Support Serv - Business	356,587.58	5,314.28	0.00	351,273.30	351,273.30
Operations and Maintenance	2,202,461.77	0.00	0.00	2,202,461.77	0.00
Pupil Transportation	1,750,496.01	108,125.00	1,642,371.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	54,670.19	0.00	54,670.19	0.00	0.00
Support Serv - Staff & Personnel	97,104.27	0.00	57,518.18	39,586.09	39,586.09
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	496,311.93	0.00	496,311.93	0.00	0.00
Community Services	478,033.82	0.00	478,033.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,731.55	41,731.55	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,103,946.80	506,130.15	597,816.65	0.00	0.00
Community Services	684,697.72	0.00	684,697.72	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 **	16,698,490.64	16,698,490.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,084,750.60	5,084,750.60	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
	46,804,233.26	**22,444,542.22**	**21,766,369.88**	**2,593,321.16**	**390,859.39**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
23050 Eaton Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,686,205.51	672.34	15,685,533.17	0.00	0.00
Support Serv - Pupil	612,813.95	0.00	612,813.95	0.00	0.00
Support Serv - Instructional	748,953.20	0.00	748,953.20	0.00	0.00
Support Serv - Board of Ed	109,057.25	0.00	109,057.25	0.00	0.00
Support Serv - Executive Adm	242,876.79	0.00	242,876.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,097,487.87	316.77	1,097,171.10	0.00	0.00
Support Serv - Business	433,622.12	144,369.82	0.00	289,252.30	289,252.30
Operations and Maintenance	1,832,342.36	0.00	0.00	1,832,342.36	0.00
Pupil Transportation	1,478,924.78	0.00	1,478,924.78	0.00	0.00
Support Serv - Planning & Research	118.80	0.00	118.80	0.00	0.00
Support Serv - Communication	10,936.08	0.00	10,936.08	0.00	0.00
Support Serv - Staff & Personnel	2,452.53	0.00	0.00	2,452.53	2,452.53
Support Serv - Technology	213,539.65	0.00	2,958.00	210,581.65	210,581.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	16,155.04	0.00	16,155.04	0.00	0.00
Support Serv - Other	406,640.76	0.00	406,640.76	0.00	0.00
Community Services	560,755.91	0.00	560,755.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,630.10	0.00	2,630.10	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,215.90	0.00	9,785.68	430.22	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	921,447.05	409,260.90	512,186.15	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 **	29,154,547.10	29,154,547.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	53,541,722.75	**29,709,166.93**	**21,497,496.76**	**2,335,059.06**	**502,286.48**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
23060 Grand Ledge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,470,569.19	9,027.48	27,461,541.71	0.00	0.00
Support Serv - Pupil	1,056,229.60	0.00	1,056,229.60	0.00	0.00
Support Serv - Instructional	1,253,220.80	118,597.70	1,134,623.10	0.00	0.00
Support Serv - Board of Ed	202,723.63	0.00	202,723.63	0.00	0.00
Support Serv - Executive Adm	339,523.39	0.00	339,523.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,291,273.13	0.00	2,291,273.13	0.00	0.00
Support Serv - Business	547,301.26	104,094.16	88,831.54	354,375.56	354,375.56
Operations and Maintenance	4,109,312.41	34,855.00	6,003.73	4,068,453.68	0.00
Pupil Transportation	3,426,738.16	18,335.12	3,408,403.04	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	223,881.00	14,000.00	4,752.14	205,128.86	205,128.86
Support Serv - Technology	671,513.31	0.00	0.00	671,513.31	671,513.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	8,582.25	0.00	8,582.25	0.00	0.00
Support Serv - Other	722,923.00	33,423.29	689,499.71	0.00	0.00
Community Services	4,866.41	0.00	4,866.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1.00	0.00	1.00	0.00	0.00
Special Revenue Funds					
Instructional	2,307.97	0.00	2,307.97	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,100.83	0.00	2,100.83	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,477,642.84	714,100.27	763,542.57	0.00	0.00
Community Services	378,691.13	0.00	378,691.13	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 **	7,258,380.87	7,258,380.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,257,200.07	3,257,200.07	0.00	0.00	0.00
Trust Funds					
All Costs *	3,202.38	0.00	3,202.38	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
	54,708,184.63	**11,562,013.96**	**37,846,699.26**	**5,299,471.41**	**1,231,017.73**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
23065 Maple Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,842,245.35	0.00	6,842,245.35	0.00	0.00
Support Serv - Pupil	266,942.74	0.00	266,942.74	0.00	0.00
Support Serv - Instructional	295,061.31	0.00	295,061.31	0.00	0.00
Support Serv - Board of Ed	70,498.96	0.00	70,498.96	0.00	0.00
Support Serv - Executive Adm	282,625.04	0.00	282,625.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	577,263.95	0.00	577,263.95	0.00	0.00
Support Serv - Business	172,329.98	0.00	0.00	172,329.98	172,329.98
Operations and Maintenance	979,360.51	0.00	298.40	979,062.11	0.00
Pupil Transportation	830,435.24	0.00	830,435.24	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	48,224.90	0.00	2,153.58	46,071.32	46,071.32
Support Serv - Technology	87,813.78	0.00	0.00	87,813.78	87,813.78
Support Serv - Pupil Accounting	12,367.73	0.00	12,367.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	269,954.42	0.00	269,954.42	0.00	0.00
Community Services	12,181.72	0.00	12,181.72	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	580,730.34	301,957.60	278,772.74	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 **	557,290.00	557,290.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,885,325.97	**859,247.60**	**9,740,801.18**	**1,285,277.19**	**306,215.08**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
23080 Olivet Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,302,931.63	22,100.43	8,280,831.20	0.00	0.00
Support Serv - Pupil	319,542.05	0.00	319,542.05	0.00	0.00
Support Serv - Instructional	259,352.03	0.00	259,352.03	0.00	0.00
Support Serv - Board of Ed	63,062.58	0.00	63,062.58	0.00	0.00
Support Serv - Executive Adm	276,374.17	0.00	276,374.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	750,605.93	0.00	750,605.93	0.00	0.00
Support Serv - Business	222,090.03	41,944.71	0.00	180,145.32	180,145.32
Operations and Maintenance	884,932.82	18,908.27	0.00	866,024.55	0.00
Pupil Transportation	579,391.59	27,000.00	552,391.59	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	21,126.21	0.00	0.00	21,126.21	21,126.21
Support Serv - Technology	188,189.29	0.00	0.00	188,189.29	188,189.29
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	320,687.47	5,812.00	314,875.47	0.00	0.00
Community Services	73,407.81	0.00	73,407.81	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	654,828.07	358,254.00	296,574.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,235,434.03	2,235,434.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	159,826.03	159,826.03	0.00	0.00	0.00
Trust Funds					
All Costs *	10,517.03	0.00	10,517.03	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,322,298.77	**2,869,279.47**	**11,197,533.93**	**1,255,485.37**	**389,460.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
23090 Potterville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,247,455.98	284.57	5,247,171.41	0.00	0.00
Support Serv - Pupil	262,933.62	0.00	262,933.62	0.00	0.00
Support Serv - Instructional	279,891.61	1,822.47	278,069.14	0.00	0.00
Support Serv - Board of Ed	74,219.33	0.00	74,219.33	0.00	0.00
Support Serv - Executive Adm	143,738.02	86.76	143,651.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	447,974.58	0.00	447,974.58	0.00	0.00
Support Serv - Business	176,341.10	19,237.61	1,813.97	155,289.52	155,289.52
Operations and Maintenance	733,767.62	2,345.95	4,419.00	727,002.67	0.00
Pupil Transportation	248,522.64	0.00	248,522.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	577.26	0.00	577.26	0.00	0.00
Support Serv - Staff & Personnel	5,181.39	0.00	755.00	4,426.39	4,426.39
Support Serv - Technology	44,667.17	2,618.26	1,200.00	40,848.91	40,848.91
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	182,923.39	5,503.52	177,419.87	0.00	0.00
Community Services	365,977.33	3,787.40	362,189.93	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	363,464.27	161,454.04	202,010.23	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 **	3,641,421.77	3,641,421.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	412,086.19	412,086.19	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
	12,631,143.27	**4,250,648.54**	**7,452,927.24**	**927,567.49**	**200,564.82**

Michigan Department of Education
Costs for the Development of 2013-2014 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	100,908.82	1,404.41	99,504.41	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	17,403.72	0.00	17,403.72	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,006.00	0.00	0.00	6,006.00	6,006.00
Operations and Maintenance	16,224.43	2,384.50	0.00	13,839.93	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	3,530.00	3,530.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	144,072.97	**7,318.91**	**116,908.13**	**19,845.93**	**6,006.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
23901 Island City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	876,969.41	7,443.52	869,525.89	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	10,564.84	0.00	10,564.84	0.00	0.00
Support Serv - Board of Ed	10,809.90	0.00	10,809.90	0.00	0.00
Support Serv - Executive Adm	114,432.24	0.00	114,432.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	235,197.92	6,137.46	229,060.46	0.00	0.00
Support Serv - Business	268.27	0.00	0.00	268.27	268.27
Operations and Maintenance	112,464.94	0.00	0.00	112,464.94	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	0.00	0.00	0.00	0.00	0.00
Community Services	50,482.04	0.00	50,482.04	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	44,472.48	0.00	44,472.48	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 **	147,662.50	147,662.50	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
	1,603,324.54	**161,243.48**	**1,329,347.85**	**112,733.21**	**268.27**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
23902 Relevant Academy of Eaton County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	458,548.46	13,197.46	445,351.00	0.00	0.00
Support Serv - Pupil	13,795.00	0.00	13,795.00	0.00	0.00
Support Serv - Instructional	350,817.88	202,107.55	148,710.33	0.00	0.00
Support Serv - Board of Ed	2,206.50	0.00	2,206.50	0.00	0.00
Support Serv - Executive Adm	123,046.19	0.00	123,046.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	29,009.91	0.00	0.00	29,009.91	29,009.91
Operations and Maintenance	27,794.69	0.00	0.00	27,794.69	0.00
Pupil Transportation	432.00	0.00	432.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	978.00	0.00	78.00	900.00	900.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,006,628.63	**215,305.01**	**733,619.02**	**57,704.60**	**29,909.91**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
24020 Harbor Springs School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,993,283.02	49,662.41	6,943,620.61	0.00	0.00
Support Serv - Pupil	420,880.22	0.00	420,880.22	0.00	0.00
Support Serv - Instructional	319,742.01	0.00	319,742.01	0.00	0.00
Support Serv - Board of Ed	103,241.07	0.00	103,241.07	0.00	0.00
Support Serv - Executive Adm	340,756.40	0.00	340,756.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	636,830.55	0.00	636,830.55	0.00	0.00
Support Serv - Business	532,493.98	318,770.90	14,783.49	198,939.59	198,939.59
Operations and Maintenance	1,270,175.42	1,495.00	0.00	1,268,680.42	0.00
Pupil Transportation	287,480.60	0.00	287,480.60	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	5,046.50	0.00	5,046.50	0.00	0.00
Support Serv - Technology	177,725.05	38,973.79	0.00	138,751.26	138,751.26
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	287,340.93	0.00	287,340.93	0.00	0.00
Community Services	382.43	0.00	382.43	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	1,277.94	0.00	817.87	460.07	0.00
Pupil Transportation	52.21	0.00	52.21	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	353,146.01	132,444.87	220,701.14	0.00	0.00
Community Services	305,980.79	6,162.73	299,818.06	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 **	3,331,615.40	3,331,615.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	451,017.69	451,017.69	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
	15,818,468.22	**4,330,142.79**	**9,881,494.09**	**1,606,831.34**	**337,690.85**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
24030 Alanson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,121,686.24	0.00	2,121,686.24	0.00	0.00
Support Serv - Pupil	27,695.66	0.00	27,695.66	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	21,305.03	0.00	21,305.03	0.00	0.00
Support Serv - Executive Adm	180,040.12	0.00	180,040.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	127,783.58	0.00	127,783.58	0.00	0.00
Support Serv - Business	69,628.74	0.00	0.00	69,628.74	69,628.74
Operations and Maintenance	228,061.72	1,261.40	0.00	226,800.32	0.00
Pupil Transportation	90,798.61	0.00	90,798.61	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	85,189.00	80,000.00	725.22	4,463.78	4,463.78
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	113,491.56	30,755.00	82,736.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,001.61	0.00	5,001.61	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	156,555.09	71,407.08	85,148.01	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 **	487,652.11	487,652.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	446,173.34	446,173.34	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
	4,161,062.41	**1,117,248.93**	**2,742,920.64**	**300,892.84**	**74,092.52**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
24040 Pellston Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,020,896.70	27,268.52	3,993,628.18	0.00	0.00
Support Serv - Pupil	231,590.09	0.00	231,590.09	0.00	0.00
Support Serv - Instructional	68,402.91	0.00	68,402.91	0.00	0.00
Support Serv - Board of Ed	24,883.11	0.00	24,883.11	0.00	0.00
Support Serv - Executive Adm	250,659.90	0.00	250,659.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	367,527.38	667.00	366,860.38	0.00	0.00
Support Serv - Business	78,558.91	0.00	0.00	78,558.91	78,558.91
Operations and Maintenance	560,588.77	55,211.00	0.00	505,377.77	0.00
Pupil Transportation	301,624.67	1,846.00	299,778.67	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	3,410.88	0.00	3,352.38	58.50	58.50
Support Serv - Technology	82,956.93	9,756.64	0.00	73,200.29	73,200.29
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	131,126.59	5,543.01	125,583.58	0.00	0.00
Community Services	13,269.40	0.00	13,269.40	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	360,387.34	169,375.83	191,011.51	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 **	1,177,190.93	1,177,190.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,673,074.51	**1,446,858.93**	**5,569,020.11**	**657,195.47**	**151,817.70**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
24070 Public Schools of Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,337,832.16	108,966.48	17,228,865.68	0.00	0.00
Support Serv - Pupil	693,018.97	0.00	693,018.97	0.00	0.00
Support Serv - Instructional	632,938.80	0.00	632,938.80	0.00	0.00
Support Serv - Board of Ed	49,064.81	0.00	49,064.81	0.00	0.00
Support Serv - Executive Adm	385,044.37	0.00	385,044.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,468,820.48	0.00	1,468,820.48	0.00	0.00
Support Serv - Business	703,418.32	314,202.93	6,100.00	383,115.39	383,115.39
Operations and Maintenance	2,108,082.42	68,348.75	0.00	2,039,733.67	0.00
Pupil Transportation	1,225,249.86	0.00	1,225,249.86	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	66,084.00	0.00	66,084.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	512,318.41	0.00	512,318.41	0.00	0.00
Community Services	12,126.42	0.00	12,126.42	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	79,474.32	0.00	74,706.32	4,768.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	883,709.77	468,651.68	415,058.09	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 **	2,658,274.69	2,658,274.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,023,772.19	2,023,772.19	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
	30,839,229.99	**5,642,216.72**	**22,769,396.21**	**2,427,617.06**	**383,115.39**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
24901 Concord Academy - Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,415,626.00	0.00	1,415,626.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	415,510.00	0.00	415,510.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	132,731.00	0.00	0.00	132,731.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,056.00	8,056.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,971,923.00	**8,056.00**	**1,831,136.00**	**132,731.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25000 Genesee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,200,125.23	48,644.11	5,151,481.12	0.00	0.00
Support Serv - Pupil	1,621,594.80	0.00	1,621,594.80	0.00	0.00
Support Serv - Instructional	6,243,668.48	163,737.27	6,079,931.21	0.00	0.00
Support Serv - Board of Ed	171,468.65	140,000.00	31,468.65	0.00	0.00
Support Serv - Executive Adm	890,503.08	0.00	890,503.08	0.00	0.00
Support Serv - Grant Writer	44,678.19	0.00	44,678.19	0.00	0.00
Support Serv - School Adm	846,957.94	4,047.87	842,910.07	0.00	0.00
Support Serv - Business	1,204,977.45	3,712.29	286,346.01	914,919.15	914,919.15
Operations and Maintenance	767,881.33	0.00	36.96	767,844.37	0.00
Pupil Transportation	277,044.45	868.93	276,175.52	0.00	0.00
Support Serv - Planning & Research	430,703.16	30.94	430,672.22	0.00	0.00
Support Serv - Communication	481,129.36	3,026.67	478,102.69	0.00	0.00
Support Serv - Staff & Personnel	310,657.18	0.00	18,448.38	292,208.80	292,208.80
Support Serv - Technology	938,679.39	7,542.20	159.29	930,977.90	930,977.90
Support Serv - Pupil Accounting	159,692.47	0.00	159,692.47	0.00	0.00
Support Serv - Central - Other	166,101.63	0.00	166,101.63	0.00	0.00
Support Serv - Other	110,559.84	0.00	110,559.84	0.00	0.00
Community Services	296,996.39	0.00	296,996.39	0.00	0.00
Payments to Government Agencies	6,861,729.09	6,861,729.09	0.00	0.00	0.00
Facilities Acquisition	66,538.59	66,538.59	0.00	0.00	0.00
Special Revenue Funds					
Instructional	21,599,520.94	16,996.47	21,582,524.47	0.00	0.00
Support Serv - Pupil	11,873,438.72	16,631.36	11,856,807.36	0.00	0.00
Support Serv - Instructional	2,384,011.42	11,084.13	2,372,927.29	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	326,131.86	0.00	326,131.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	913,823.47	0.00	913,823.47	0.00	0.00
Support Serv - Business	739,979.28	76,528.31	13,908.65	649,542.32	649,542.32
Operations and Maintenance	1,738,645.62	0.00	0.00	1,738,645.62	0.00
Pupil Transportation	8,601,701.58	0.00	8,601,701.58	0.00	0.00
Support Serv - Planning & Research	181,022.42	0.00	181,022.42	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	496,092.68	0.00	10,937.41	485,155.27	485,155.27
Support Serv - Technology	129,100.00	0.00	129,100.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,595,017.72	0.00	1,595,017.72	0.00	0.00
Support Serv - Other	94,543.33	0.00	94,543.33	0.00	0.00
Community Services	6,726.94	0.00	6,726.94	0.00	0.00
Payments to Government Agencies	41,178,334.03	41,178,334.03	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	221,215.37	221,215.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	889,270.64	889,270.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	21,021,829.17	129,758.63	20,892,070.54	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	141,082,091.89	**49,839,696.90**	**85,463,101.56**	**5,779,293.43**	**3,272,803.44**

Michigan Department of Education
Costs for the Development of 2013-2014 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	72,892,744.68	53,991.15	72,838,753.53	0.00	0.00
Support Serv - Pupil	10,811,502.73	279,846.34	10,531,656.39	0.00	0.00
Support Serv - Instructional	10,596,041.59	34,318.89	10,561,722.70	0.00	0.00
Support Serv - Board of Ed	647,539.02	20,194.60	627,344.42	0.00	0.00
Support Serv - Executive Adm	1,057,068.77	0.00	1,057,068.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,832,004.49	0.00	5,832,004.49	0.00	0.00
Support Serv - Business	7,319,077.42	2,336,834.61	1,360,674.61	3,621,568.20	3,621,568.20
Operations and Maintenance	13,952,379.54	0.00	1,143,082.47	12,809,297.07	0.00
Pupil Transportation	3,249,844.85	0.00	3,249,844.85	0.00	0.00
Support Serv - Planning & Research	463,751.59	0.00	463,751.59	0.00	0.00
Support Serv - Communication	185,748.96	0.00	185,748.96	0.00	0.00
Support Serv - Staff & Personnel	1,176,015.40	4,917.20	177,115.73	993,982.47	993,982.47
Support Serv - Technology	1,440,927.04	93,563.95	7,439.00	1,339,924.09	1,339,924.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	713,577.77	0.00	713,577.77	0.00	0.00
Support Serv - Other	1,268,747.02	237,265.21	1,031,481.81	0.00	0.00
Community Services	3,226,173.14	250,556.55	2,975,616.59	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	4,608,860.07	81,815.75	4,527,044.32	0.00	0.00
Support Serv - Pupil	125,108.96	0.00	125,108.96	0.00	0.00
Support Serv - Instructional	407,910.03	0.00	407,910.03	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	553,263.74	0.00	553,263.74	0.00	0.00
Support Serv - Business	621,386.32	0.00	275,333.97	346,052.35	346,052.35
Operations and Maintenance	1,267,670.39	2,852.96	192,757.33	1,072,060.10	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	196,979.93	0.00	0.00	196,979.93	196,979.93
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	5,831,711.23	2,631,198.65	3,200,512.58	0.00	0.00
Community Services	60,686.14	0.00	60,686.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,870.75	41,870.75	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,829,021.50	1,829,021.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,819,349.82	9,819,349.82	0.00	0.00	0.00
Trust Funds					
All Costs *	663,000.21	0.00	663,000.21	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
	160,859,963.10	**17,717,597.93**	**122,762,500.96**	**20,379,864.21**	**6,498,507.04**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25030 Grand Blanc Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	46,512,030.80	69,380.12	46,442,650.68	0.00	0.00
Support Serv - Pupil	4,295,812.44	19,817.31	4,275,995.13	0.00	0.00
Support Serv - Instructional	3,853,083.26	50,415.89	3,802,667.37	0.00	0.00
Support Serv - Board of Ed	187,226.38	0.00	187,226.38	0.00	0.00
Support Serv - Executive Adm	420,012.53	0.00	420,012.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,961,417.83	0.00	3,961,417.83	0.00	0.00
Support Serv - Business	917,317.23	224,860.94	3,060.00	689,396.29	689,396.29
Operations and Maintenance	8,913,448.26	465,100.94	0.00	8,448,347.32	0.00
Pupil Transportation	3,920,856.71	285,460.20	3,635,396.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	132,147.86	0.00	132,147.86	0.00	0.00
Support Serv - Staff & Personnel	225,142.58	0.00	0.00	225,142.58	225,142.58
Support Serv - Technology	1,272,813.04	550,117.80	0.00	722,695.24	722,695.24
Support Serv - Pupil Accounting	476.99	0.00	476.99	0.00	0.00
Support Serv - Central - Other	141,525.60	0.00	141,525.60	0.00	0.00
Support Serv - Other	820,254.92	5,395.25	814,859.67	0.00	0.00
Community Services	453,378.20	4,792.19	448,586.01	0.00	0.00
Payments to Government Agencies	943.07	943.07	0.00	0.00	0.00
Facilities Acquisition	811,862.91	811,862.91	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	111,853.00	0.00	102,904.76	8,948.24	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,241,627.16	1,607,865.26	1,633,761.90	0.00	0.00
Community Services	913,157.27	129,499.70	783,657.57	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 **	16,446,718.51	16,446,718.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,927,860.53	1,927,860.53	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
	99,480,967.08	**22,600,090.62**	**66,786,346.79**	**10,094,529.67**	**1,637,234.11**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25040 Mt. Morris Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,467,648.00	107,066.29	13,360,581.71	0.00	0.00
Support Serv - Pupil	1,965,801.45	15,664.05	1,950,137.40	0.00	0.00
Support Serv - Instructional	1,492,562.71	0.00	1,492,562.71	0.00	0.00
Support Serv - Board of Ed	37,856.91	0.00	37,856.91	0.00	0.00
Support Serv - Executive Adm	436,108.67	228.59	435,880.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,567,738.61	6,866.01	1,560,872.60	0.00	0.00
Support Serv - Business	546,251.53	172,271.91	4,469.96	369,509.66	369,509.66
Operations and Maintenance	2,592,222.17	54,741.28	81,166.10	2,456,314.79	0.00
Pupil Transportation	929,199.31	99,602.35	829,596.96	0.00	0.00
Support Serv - Planning & Research	8,291.20	95.00	8,196.20	0.00	0.00
Support Serv - Communication	234,113.27	0.00	234,113.27	0.00	0.00
Support Serv - Staff & Personnel	42,571.96	0.00	29,647.98	12,923.98	12,923.98
Support Serv - Technology	89,151.15	8,021.82	83.09	81,046.24	81,046.24
Support Serv - Pupil Accounting	5,025.69	0.00	5,025.69	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	456,839.88	12,718.08	444,121.80	0.00	0.00
Community Services	124,101.35	35.72	124,065.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	274,061.64	231,080.17	42,981.47	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,921.20	0.00	13,851.60	69.60	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	1,233,984.41	630,153.26	603,831.15	0.00	0.00
Community Services	8,583.42	0.00	8,583.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,617.29	13,388.64	12,228.65	0.00	0.00
Debt Service Funds					
All Costs **	39,380.01	39,380.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	995,923.88	995,923.88	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
	26,586,955.71	**2,387,237.06**	**21,279,854.38**	**2,919,864.27**	**463,479.88**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25050 Goodrich Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,111,807.19	14,042.39	11,097,764.80	0.00	0.00
Support Serv - Pupil	825,315.37	0.00	825,315.37	0.00	0.00
Support Serv - Instructional	287,126.98	0.00	287,126.98	0.00	0.00
Support Serv - Board of Ed	50,005.21	0.00	50,005.21	0.00	0.00
Support Serv - Executive Adm	333,882.19	0.00	333,882.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,066,542.08	0.00	1,066,542.08	0.00	0.00
Support Serv - Business	244,598.34	10,052.50	5,000.08	229,545.76	229,545.76
Operations and Maintenance	1,687,226.68	17,711.97	0.00	1,669,514.71	0.00
Pupil Transportation	978,913.82	6,195.00	972,718.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,776.53	0.00	5,776.53	0.00	0.00
Support Serv - Staff & Personnel	74,489.81	0.00	11,999.10	62,490.71	62,490.71
Support Serv - Technology	317,033.14	0.00	0.00	317,033.14	317,033.14
Support Serv - Pupil Accounting	7,926.60	0.00	7,926.60	0.00	0.00
Support Serv - Central - Other	35,672.80	0.00	35,672.80	0.00	0.00
Support Serv - Other	372,744.40	0.00	372,744.40	0.00	0.00
Community Services	26,999.50	0.00	26,999.50	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	6,062.01	0.00	0.00	6,062.01	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	941,491.95	472,203.13	469,288.82	0.00	0.00
Community Services	437,301.31	2,324.70	434,976.61	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 **	4,518,650.45	4,518,650.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,592,981.75	4,592,981.75	0.00	0.00	0.00
Trust Funds					
All Costs *	26,690.06	0.00	26,690.06	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,949,238.17	**9,634,161.89**	**16,030,429.95**	**2,284,646.33**	**609,069.61**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25060 Bendle Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,054,671.76	577.75	13,054,094.01	0.00	0.00
Support Serv - Pupil	993,157.02	0.00	993,157.02	0.00	0.00
Support Serv - Instructional	492,837.62	12,813.90	480,023.72	0.00	0.00
Support Serv - Board of Ed	32,166.02	0.00	32,166.02	0.00	0.00
Support Serv - Executive Adm	274,511.94	0.00	274,511.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,191,792.48	0.00	1,191,792.48	0.00	0.00
Support Serv - Business	46,180.51	0.00	5,000.00	41,180.51	41,180.51
Operations and Maintenance	1,038,960.50	4,971.30	17,205.00	1,016,784.20	0.00
Pupil Transportation	179,182.84	0.00	179,182.84	0.00	0.00
Support Serv - Planning & Research	2,400.00	0.00	2,400.00	0.00	0.00
Support Serv - Communication	4,992.32	0.00	4,992.32	0.00	0.00
Support Serv - Staff & Personnel	19,790.46	0.00	12,545.95	7,244.51	7,244.51
Support Serv - Technology	163,924.29	957.05	0.00	162,967.24	162,967.24
Support Serv - Pupil Accounting	28,066.46	0.00	28,066.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	228,469.61	0.00	228,469.61	0.00	0.00
Community Services	175,649.54	0.00	175,649.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	95,859.57	95,859.57	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,424.30	0.00	7,424.30	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	547,675.08	299,147.09	248,527.99	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 **	1,019,532.96	1,019,532.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	220,438.17	220,438.17	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
	19,817,683.45	**1,654,297.79**	**16,935,209.20**	**1,228,176.46**	**211,392.26**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25070 Genesee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,623,460.46	0.00	4,623,460.46	0.00	0.00
Support Serv - Pupil	192,144.68	0.00	192,144.68	0.00	0.00
Support Serv - Instructional	111,820.11	0.00	111,820.11	0.00	0.00
Support Serv - Board of Ed	47,005.97	0.00	47,005.97	0.00	0.00
Support Serv - Executive Adm	284,859.81	0.00	284,859.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	428,439.02	0.00	428,439.02	0.00	0.00
Support Serv - Business	87,488.12	8,262.37	2,808.96	76,416.79	76,416.79
Operations and Maintenance	628,105.80	0.00	2,236.70	625,869.10	0.00
Pupil Transportation	192,774.74	0.00	192,774.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,254.80	0.00	5,254.80	0.00	0.00
Support Serv - Technology	121,564.15	12,602.62	7,428.67	101,532.86	101,532.86
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	220,490.59	12,753.49	207,737.10	0.00	0.00
Community Services	1,829.68	0.00	1,829.68	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	330,288.87	169,028.70	161,260.17	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 **	6,167,766.34	6,167,766.34	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
	13,443,293.14	**6,370,413.52**	**6,269,060.87**	**803,818.75**	**177,949.65**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25080 Carman-Ainsworth Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,523,787.56	72,156.30	31,451,631.26	0.00	0.00
Support Serv - Pupil	3,323,196.26	0.00	3,323,196.26	0.00	0.00
Support Serv - Instructional	2,220,537.53	4,466.94	2,216,070.59	0.00	0.00
Support Serv - Board of Ed	93,830.76	0.00	93,830.76	0.00	0.00
Support Serv - Executive Adm	754,541.96	0.00	754,541.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,625,592.07	1,275.34	2,624,316.73	0.00	0.00
Support Serv - Business	427,735.37	15.00	4,096.98	423,623.39	423,623.39
Operations and Maintenance	3,895,452.73	0.00	567.62	3,894,885.11	0.00
Pupil Transportation	1,949,123.58	0.00	1,949,123.58	0.00	0.00
Support Serv - Planning & Research	137,190.70	0.00	137,190.70	0.00	0.00
Support Serv - Communication	39,032.86	0.00	39,032.86	0.00	0.00
Support Serv - Staff & Personnel	280,099.27	0.00	0.00	280,099.27	280,099.27
Support Serv - Technology	669,769.83	45,359.75	0.00	624,410.08	624,410.08
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	770,563.25	2,520.08	768,043.17	0.00	0.00
Community Services	66,894.23	0.00	66,894.23	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	426,451.80	20,323.12	406,128.68	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	40,020.93	0.00	0.00	40,020.93	0.00
Pupil Transportation	1,304.36	0.00	1,304.36	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	2,645,086.11	1,377,952.59	1,267,133.52	0.00	0.00
Community Services	444,815.63	0.00	444,815.63	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 **	19,511,744.55	19,511,744.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,016,124.21	1,016,124.21	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
	72,862,895.55	**22,051,937.88**	**45,547,918.89**	**5,263,038.78**	**1,328,132.74**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25100 Fenton Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,306,433.24	141,858.00	18,164,575.24	0.00	0.00
Support Serv - Pupil	2,306,725.79	0.00	2,306,725.79	0.00	0.00
Support Serv - Instructional	819,459.44	0.00	819,459.44	0.00	0.00
Support Serv - Board of Ed	100,414.30	0.00	100,414.30	0.00	0.00
Support Serv - Executive Adm	523,229.02	12,003.00	511,226.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,805,151.76	0.00	1,805,151.76	0.00	0.00
Support Serv - Business	595,779.06	239,343.28	0.00	356,435.78	356,435.78
Operations and Maintenance	2,646,585.18	4,001.00	0.00	2,642,584.18	0.00
Pupil Transportation	952,527.51	0.00	952,527.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,258.91	0.00	25,258.91	0.00	0.00
Support Serv - Staff & Personnel	67,088.09	0.00	0.00	67,088.09	67,088.09
Support Serv - Technology	275,396.91	0.00	0.00	275,396.91	275,396.91
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	522,570.91	256.00	522,314.91	0.00	0.00
Community Services	12,302.48	0.00	12,302.48	0.00	0.00
Payments to Government Agencies	337,002.35	337,002.35	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	174,537.13	0.00	174,537.13	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	39,448.57	0.00	39,448.57	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	2,040.00	0.00	2,040.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,148,995.47	614,889.66	534,105.81	0.00	0.00
Community Services	299,038.38	0.00	299,038.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,728.00	9,728.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,700,094.16	4,700,094.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	315,230.75	315,230.75	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
	35,985,037.41	**6,374,406.20**	**26,269,126.25**	**3,341,504.96**	**698,920.78**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25110 Kearsley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,431,886.51	99,400.07	17,332,486.44	0.00	0.00
Support Serv - Pupil	1,966,011.41	10,701.31	1,955,310.10	0.00	0.00
Support Serv - Instructional	1,074,237.45	0.00	1,074,237.45	0.00	0.00
Support Serv - Board of Ed	77,630.21	0.00	77,630.21	0.00	0.00
Support Serv - Executive Adm	336,991.48	0.00	336,991.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,537,153.19	0.00	1,537,153.19	0.00	0.00
Support Serv - Business	184,753.06	7,768.38	6,088.00	170,896.68	170,896.68
Operations and Maintenance	2,453,650.25	106,940.49	1,400.00	2,345,309.76	0.00
Pupil Transportation	1,113,120.90	0.00	1,113,120.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,493.77	0.00	31,493.77	0.00	0.00
Support Serv - Staff & Personnel	187,821.06	0.00	20,854.60	166,966.46	166,966.46
Support Serv - Technology	297,988.37	8,644.00	13,242.61	276,101.76	276,101.76
Support Serv - Pupil Accounting	16,158.46	0.00	16,158.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	529,005.65	6,635.46	522,370.19	0.00	0.00
Community Services	52,423.71	0.00	52,423.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,230.00	0.00	1,230.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	40,824.07	0.00	0.00	40,824.07	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	1,187,089.03	593,413.77	593,675.26	0.00	0.00
Community Services	192,543.47	780.00	191,763.47	0.00	0.00
Payments to Government Agencies	50.07	50.07	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	33,249.28	33,249.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,234,056.29	1,234,056.29	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
	29,979,367.69	**2,101,639.12**	**24,877,629.84**	**3,000,098.73**	**613,964.90**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25120 Flushing Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,262,263.98	56,371.31	22,205,892.67	0.00	0.00
Support Serv - Pupil	2,346,605.52	0.00	2,346,605.52	0.00	0.00
Support Serv - Instructional	1,799,681.59	22,785.00	1,776,896.59	0.00	0.00
Support Serv - Board of Ed	80,991.30	0.00	80,991.30	0.00	0.00
Support Serv - Executive Adm	258,994.19	0.00	258,994.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,882,473.30	0.00	1,882,473.30	0.00	0.00
Support Serv - Business	388,151.49	0.00	14,814.45	373,337.04	373,337.04
Operations and Maintenance	2,766,064.38	24,419.25	0.00	2,741,645.13	0.00
Pupil Transportation	1,856,545.46	164,697.00	1,691,848.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,112.83	0.00	32,112.83	0.00	0.00
Support Serv - Staff & Personnel	206,442.99	0.00	24,726.46	181,716.53	181,716.53
Support Serv - Technology	306,118.55	0.00	8,946.19	297,172.36	297,172.36
Support Serv - Pupil Accounting	417.40	0.00	417.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	646,305.59	12,442.66	633,862.93	0.00	0.00
Community Services	4,674.64	0.00	4,674.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1.00	1.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,135.05	0.00	11,135.05	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,895.00	0.00	4,797.10	97.90	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,502,709.90	859,017.99	643,691.91	0.00	0.00
Community Services	468,176.91	0.00	468,176.91	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 **	1,779,537.94	1,779,537.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	889,882.77	889,882.77	0.00	0.00	0.00
Trust Funds					
All Costs *	15,591.76	0.00	15,591.76	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,509,773.54	**3,809,154.92**	**32,106,649.66**	**3,593,968.96**	**852,225.93**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25130 Atherton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,580,423.78	1,379.38	4,579,044.40	0.00	0.00
Support Serv - Pupil	457,849.04	0.00	457,849.04	0.00	0.00
Support Serv - Instructional	128,109.40	0.00	128,109.40	0.00	0.00
Support Serv - Board of Ed	57,407.32	0.00	57,407.32	0.00	0.00
Support Serv - Executive Adm	294,265.84	0.00	294,265.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	648,722.10	0.00	648,722.10	0.00	0.00
Support Serv - Business	154,444.80	0.00	0.00	154,444.80	154,444.80
Operations and Maintenance	741,571.55	0.00	40,509.25	701,062.30	0.00
Pupil Transportation	337,419.71	0.00	337,419.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,938.40	0.00	5,938.40	0.00	0.00
Support Serv - Technology	134,439.14	0.00	18,874.64	115,564.50	115,564.50
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	145,503.39	0.00	145,503.39	0.00	0.00
Community Services	3,338.78	0.00	3,338.78	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	7,323.81	0.00	6,926.81	397.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	441,542.31	220,942.91	220,599.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,834,241.21	5,834,241.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,972,540.58	**6,056,563.50**	**6,944,508.48**	**971,468.60**	**270,009.30**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25140 Davison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,228,388.46	131,739.48	27,096,648.98	0.00	0.00
Support Serv - Pupil	2,655,506.25	0.00	2,655,506.25	0.00	0.00
Support Serv - Instructional	2,161,295.71	102.58	2,161,193.13	0.00	0.00
Support Serv - Board of Ed	81,195.86	0.00	81,195.86	0.00	0.00
Support Serv - Executive Adm	359,336.66	102.58	359,234.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,954,713.37	9,589.37	2,945,124.00	0.00	0.00
Support Serv - Business	1,105,050.20	319,761.05	3,808.00	781,481.15	781,481.15
Operations and Maintenance	4,122,693.65	25,840.38	31,415.00	4,065,438.27	0.00
Pupil Transportation	2,296,107.89	0.00	2,296,107.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	158,566.27	0.00	158,566.27	0.00	0.00
Support Serv - Staff & Personnel	312,297.56	805.27	1,023.94	310,468.35	310,468.35
Support Serv - Technology	713,939.97	115,582.33	53,393.45	544,964.19	544,964.19
Support Serv - Pupil Accounting	66,986.43	0.00	66,986.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	982,221.94	14,707.43	967,514.51	0.00	0.00
Community Services	674,893.32	0.00	674,893.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	92,978.68	80,532.13	12,446.55	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,983,103.34	873,057.34	1,110,046.00	0.00	0.00
Community Services	440,247.77	20,452.52	419,795.25	0.00	0.00
Payments to Government Agencies	10,337.19	10,337.19	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,897,652.39	1,897,652.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,204,160.55	1,204,160.55	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
	51,502,673.46	**4,704,422.59**	**41,095,898.91**	**5,702,351.96**	**1,636,913.69**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25150 Clio Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,390,064.24	245,283.69	18,144,780.55	0.00	0.00
Support Serv - Pupil	1,243,945.11	0.00	1,243,945.11	0.00	0.00
Support Serv - Instructional	1,387,209.08	1,857.18	1,385,351.90	0.00	0.00
Support Serv - Board of Ed	279,346.18	0.00	279,346.18	0.00	0.00
Support Serv - Executive Adm	363,340.93	1,815.12	361,525.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,787,229.05	0.00	1,787,229.05	0.00	0.00
Support Serv - Business	595,896.17	1,736.95	6,281.87	587,877.35	587,877.35
Operations and Maintenance	3,016,091.20	37,959.67	0.00	2,978,131.53	0.00
Pupil Transportation	2,099,208.74	5,955.51	2,093,253.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	67,824.21	0.00	67,824.21	0.00	0.00
Support Serv - Staff & Personnel	4,830.41	0.00	1,285.00	3,545.41	3,545.41
Support Serv - Technology	401,633.60	27,885.13	0.00	373,748.47	373,748.47
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	523,213.77	6,592.92	516,620.85	0.00	0.00
Community Services	381,247.42	1,036.90	380,210.52	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	1,237,134.08	527,541.11	709,592.97	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 **	203,159.35	203,159.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	859,574.24	859,574.24	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,840,947.78	**1,920,397.77**	**26,977,247.25**	**3,943,302.76**	**965,171.23**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25180 Swartz Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,609,694.04	24,916.95	21,584,777.09	0.00	0.00
Support Serv - Pupil	2,689,453.81	0.00	2,689,453.81	0.00	0.00
Support Serv - Instructional	977,772.66	0.00	977,772.66	0.00	0.00
Support Serv - Board of Ed	92,903.22	0.00	92,903.22	0.00	0.00
Support Serv - Executive Adm	505,759.90	224.00	505,535.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,409,134.04	0.00	2,409,134.04	0.00	0.00
Support Serv - Business	1,126,938.99	427,029.36	0.00	699,909.63	699,909.63
Operations and Maintenance	3,099,898.91	3,621.97	59,553.03	3,036,723.91	0.00
Pupil Transportation	1,616,076.06	240,318.73	1,375,757.33	0.00	0.00
Support Serv - Planning & Research	6,704.47	0.00	6,704.47	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	254,776.14	0.00	0.00	254,776.14	254,776.14
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	783.20	0.00	783.20	0.00	0.00
Support Serv - Central - Other	302,182.46	115,851.27	186,331.19	0.00	0.00
Support Serv - Other	656,290.08	0.00	656,290.08	0.00	0.00
Community Services	85,718.40	512.26	85,206.14	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	154,728.08	0.00	136,934.35	17,793.73	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	1,336,067.09	805,513.21	530,553.88	0.00	0.00
Community Services	568,572.70	30,441.97	538,130.73	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 **	914,785.55	914,785.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,174,216.74	3,174,216.74	0.00	0.00	0.00
Trust Funds					
All Costs *	3,223.61	0.00	3,223.61	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
	41,585,680.15	**5,737,432.01**	**31,839,044.73**	**4,009,203.41**	**954,685.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25200 Lake Fenton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,956,688.67	22,983.85	9,933,704.82	0.00	0.00
Support Serv - Pupil	849,213.14	12,945.40	836,267.74	0.00	0.00
Support Serv - Instructional	629,769.43	10,000.00	619,769.43	0.00	0.00
Support Serv - Board of Ed	60,436.66	0.00	60,436.66	0.00	0.00
Support Serv - Executive Adm	295,989.74	835.00	295,154.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	916,816.32	0.00	916,816.32	0.00	0.00
Support Serv - Business	317,037.11	88,138.73	1,500.00	227,398.38	227,398.38
Operations and Maintenance	1,638,327.99	20,857.00	0.00	1,617,470.99	0.00
Pupil Transportation	681,504.46	0.00	681,504.46	0.00	0.00
Support Serv - Planning & Research	1,595.84	0.00	1,595.84	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	37,233.75	0.00	25,353.66	11,880.09	11,880.09
Support Serv - Technology	300,014.04	32,379.95	0.00	267,634.09	267,634.09
Support Serv - Pupil Accounting	15,907.21	0.00	15,907.21	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	325,451.34	0.00	325,451.34	0.00	0.00
Community Services	103,905.32	0.00	103,905.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,183.58	0.00	4,043.18	1,140.40	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	647,354.66	323,233.70	324,120.96	0.00	0.00
Community Services	271,699.31	140.09	271,559.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,242,976.03	2,242,976.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	661,027.34	661,027.34	0.00	0.00	0.00
Trust Funds					
All Costs *	7,002.51	57.00	6,945.51	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
	19,965,134.45	**3,415,574.09**	**14,424,036.41**	**2,125,523.95**	**506,912.56**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25210 Westwood Heights Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,890,068.05	1,200.00	5,888,868.05	0.00	0.00
Support Serv - Pupil	576,330.77	2,876.06	573,454.71	0.00	0.00
Support Serv - Instructional	484,901.13	577.00	484,324.13	0.00	0.00
Support Serv - Board of Ed	56,451.94	0.00	56,451.94	0.00	0.00
Support Serv - Executive Adm	266,097.80	0.00	266,097.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	388,107.89	1,154.00	386,953.89	0.00	0.00
Support Serv - Business	161,582.00	10,288.45	9,538.03	141,755.52	141,755.52
Operations and Maintenance	978,350.84	0.00	0.00	978,350.84	0.00
Pupil Transportation	351,769.46	0.00	351,769.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,907.25	0.00	5,907.25	0.00	0.00
Support Serv - Staff & Personnel	3,913.26	0.00	1,459.46	2,453.80	2,453.80
Support Serv - Technology	103,204.86	0.00	0.00	103,204.86	103,204.86
Support Serv - Pupil Accounting	12,033.51	0.00	12,033.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	161,748.77	0.00	161,748.77	0.00	0.00
Community Services	3,393.83	0.00	3,393.83	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	615,550.42	291,530.08	324,020.34	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 **	15,219.63	15,219.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	313,232.75	313,232.75	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
	10,387,864.16	**636,077.97**	**8,526,021.17**	**1,225,765.02**	**247,414.18**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25230 Bentley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,539,123.87	13,581.03	4,525,542.84	0.00	0.00
Support Serv - Pupil	492,944.72	0.00	492,944.72	0.00	0.00
Support Serv - Instructional	133,665.73	0.00	133,665.73	0.00	0.00
Support Serv - Board of Ed	42,778.56	0.00	42,778.56	0.00	0.00
Support Serv - Executive Adm	337,267.87	0.00	337,267.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	421,787.62	0.00	421,787.62	0.00	0.00
Support Serv - Business	102,415.08	5,730.51	1,908.00	94,776.57	94,776.57
Operations and Maintenance	698,546.57	18,256.98	0.00	680,289.59	0.00
Pupil Transportation	221,824.02	0.00	221,824.02	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	19,512.93	0.00	18,161.94	1,350.99	1,350.99
Support Serv - Technology	99,281.31	0.00	0.00	99,281.31	99,281.31
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	221,175.74	17,006.05	204,169.69	0.00	0.00
Community Services	3,592.84	0.00	3,592.84	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	376,599.58	172,157.24	204,442.34	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 **	415,155.80	415,155.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	30.00	30.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,125,702.24	**641,917.61**	**6,608,086.17**	**875,698.46**	**195,408.87**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25240 Beecher Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,722,566.48	59,217.96	10,663,348.52	0.00	0.00
Support Serv - Pupil	1,005,186.84	0.00	1,005,186.84	0.00	0.00
Support Serv - Instructional	1,591,643.68	0.00	1,591,643.68	0.00	0.00
Support Serv - Board of Ed	113,354.76	25,000.00	88,354.76	0.00	0.00
Support Serv - Executive Adm	296,849.17	0.00	296,849.17	0.00	0.00
Support Serv - Grant Writer	42,864.92	0.00	42,864.92	0.00	0.00
Support Serv - School Adm	739,978.32	0.00	739,978.32	0.00	0.00
Support Serv - Business	289,598.13	14,593.38	6,000.00	269,004.75	269,004.75
Operations and Maintenance	3,398,952.35	10,770.00	215,693.32	3,172,489.03	0.00
Pupil Transportation	860,866.33	203,637.71	657,228.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,173.00	0.00	2,173.00	0.00	0.00
Support Serv - Staff & Personnel	185,808.71	0.00	28,264.38	157,544.33	157,544.33
Support Serv - Technology	254,889.28	0.00	22,146.45	232,742.83	232,742.83
Support Serv - Pupil Accounting	78,596.91	0.00	78,596.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	298,057.80	2,162.35	295,895.45	0.00	0.00
Community Services	528,211.97	0.00	528,211.97	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	1,159,846.94	503,331.77	656,515.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,036.84	1,036.84	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	295,080.81	295,080.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	182,525.35	182,525.35	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,048,088.59	**1,297,356.17**	**16,918,951.48**	**3,831,780.94**	**659,291.91**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25250 Linden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,623,868.13	1,231.00	14,622,637.13	0.00	0.00
Support Serv - Pupil	1,528,624.30	0.00	1,528,624.30	0.00	0.00
Support Serv - Instructional	695,274.59	0.00	695,274.59	0.00	0.00
Support Serv - Board of Ed	82,374.83	0.00	82,374.83	0.00	0.00
Support Serv - Executive Adm	520,348.60	0.00	520,348.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,441,391.90	0.00	1,441,391.90	0.00	0.00
Support Serv - Business	896,648.84	293,563.69	0.00	603,085.15	603,085.15
Operations and Maintenance	1,502,023.09	0.00	0.00	1,502,023.09	0.00
Pupil Transportation	1,378,338.79	0.00	1,378,338.79	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	269,576.48	0.00	0.00	269,576.48	269,576.48
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	426,442.66	0.00	426,442.66	0.00	0.00
Community Services	107,383.84	0.00	107,383.84	0.00	0.00
Payments to Government Agencies	497,681.00	497,681.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	43,902.27	0.00	43,902.27	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	961,681.40	437,313.16	524,368.24	0.00	0.00
Community Services	375,224.06	0.00	375,224.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,506,604.35	2,506,604.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	393,476.99	393,476.99	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
	28,250,866.12	**4,129,870.19**	**21,746,311.21**	**2,374,684.72**	**872,661.63**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25260 Montrose Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,942,870.77	0.00	7,942,870.77	0.00	0.00
Support Serv - Pupil	425,879.16	0.00	425,879.16	0.00	0.00
Support Serv - Instructional	456,793.21	0.00	456,793.21	0.00	0.00
Support Serv - Board of Ed	65,295.38	0.00	65,295.38	0.00	0.00
Support Serv - Executive Adm	223,941.46	0.00	223,941.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	835,678.19	0.00	835,678.19	0.00	0.00
Support Serv - Business	452,804.96	45,904.48	31,758.00	375,142.48	375,142.48
Operations and Maintenance	1,170,373.51	0.00	0.00	1,170,373.51	0.00
Pupil Transportation	470,838.29	103,212.00	367,626.29	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	163,229.21	0.00	0.00	163,229.21	163,229.21
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	205,350.19	0.00	205,350.19	0.00	0.00
Community Services	128,844.50	0.00	128,844.50	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	779,689.84	392,994.47	386,695.37	0.00	0.00
Community Services	3,782.90	0.00	3,782.90	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 **	1,701,657.81	1,701,657.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,572,537.67	4,572,537.67	0.00	0.00	0.00
Trust Funds					
All Costs *	83,160.00	0.00	83,160.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,682,727.05	**6,816,306.43**	**11,157,675.42**	**1,708,745.20**	**538,371.69**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25280 LakeVille Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,641,619.44	3,162.05	8,638,457.39	0.00	0.00
Support Serv - Pupil	669,193.28	0.00	669,193.28	0.00	0.00
Support Serv - Instructional	444,030.76	0.00	444,030.76	0.00	0.00
Support Serv - Board of Ed	93,294.64	0.00	93,294.64	0.00	0.00
Support Serv - Executive Adm	199,240.03	0.00	199,240.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	858,888.95	0.00	858,888.95	0.00	0.00
Support Serv - Business	245,509.80	24,165.96	0.00	221,343.84	221,343.84
Operations and Maintenance	1,381,084.73	15,004.59	3,960.42	1,362,119.72	0.00
Pupil Transportation	832,507.21	58,002.72	774,504.49	0.00	0.00
Support Serv - Planning & Research	6,026.00	0.00	6,026.00	0.00	0.00
Support Serv - Communication	9,137.59	0.00	9,137.59	0.00	0.00
Support Serv - Staff & Personnel	61,854.87	0.00	31,764.93	30,089.94	30,089.94
Support Serv - Technology	177,654.41	2,956.94	0.00	174,697.47	174,697.47
Support Serv - Pupil Accounting	11,013.16	0.00	11,013.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	241,473.95	2,733.01	238,740.94	0.00	0.00
Community Services	35,970.64	0.00	35,970.64	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	13,986.55	0.00	13,986.55	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	29.14	0.00	29.14	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,912.94	0.00	2,912.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	783,195.39	383,613.47	399,581.92	0.00	0.00
Community Services	54,696.91	0.00	54,696.91	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 **	1,246,373.89	1,246,373.89	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 *	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
	16,010,444.28	**1,736,012.63**	**12,486,180.68**	**1,788,250.97**	**426,131.25**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25902 Woodland Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,035,691.84	0.00	2,035,691.84	0.00	0.00
Support Serv - Pupil	148,542.78	0.00	148,542.78	0.00	0.00
Support Serv - Instructional	59,084.67	0.00	59,084.67	0.00	0.00
Support Serv - Board of Ed	20,083.26	0.00	20,083.26	0.00	0.00
Support Serv - Executive Adm	232,590.98	476.00	232,114.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	124,640.82	0.00	124,640.82	0.00	0.00
Support Serv - Business	160,130.99	7,496.21	0.00	152,634.78	152,634.78
Operations and Maintenance	312,677.78	0.00	36,601.00	276,076.78	0.00
Pupil Transportation	105,380.50	0.00	105,380.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,416.00	0.00	11,416.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	87,344.61	22,778.67	0.00	64,565.94	64,565.94
Support Serv - Pupil Accounting	31,774.64	0.00	31,774.64	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	58,286.12	0.00	58,286.12	0.00	0.00
Community Services	9,609.63	0.00	9,609.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	19,935.20	19,935.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	10,812.79	0.00	10,812.79	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	333.10	0.00	0.00	333.10	333.10
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	176,796.69	173,746.93	3,049.76	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 **	306,211.26	306,211.26	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 *	1,577.76	0.00	1,577.76	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,912,921.42	**530,644.27**	**2,888,666.55**	**493,610.60**	**217,533.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25903 Grand Blanc Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,549,943.00	2,960.00	1,546,983.00	0.00	0.00
Support Serv - Pupil	258,155.00	0.00	258,155.00	0.00	0.00
Support Serv - Instructional	131,486.00	0.00	131,486.00	0.00	0.00
Support Serv - Board of Ed	42,834.00	0.00	42,834.00	0.00	0.00
Support Serv - Executive Adm	481,058.00	0.00	481,058.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	192,711.00	0.00	192,711.00	0.00	0.00
Support Serv - Business	12,254.00	4,708.00	0.00	7,546.00	7,546.00
Operations and Maintenance	264,144.00	0.00	0.00	264,144.00	0.00
Pupil Transportation	224,375.00	0.00	224,375.00	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	1,592.00	725.00	508.00	359.00	359.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	53,015.00	0.00	53,015.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,993.00	0.00	0.00	19,993.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	216,945.00	120,635.00	96,310.00	0.00	0.00
Community Services	18,641.00	0.00	18,641.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	487,138.00	487,138.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,959,284.00	**616,166.00**	**3,051,076.00**	**292,042.00**	**7,905.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25904 Northridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,018,405.39	0.00	1,018,405.39	0.00	0.00
Support Serv - Pupil	187,141.34	0.00	187,141.34	0.00	0.00
Support Serv - Instructional	140,608.12	4,045.00	136,563.12	0.00	0.00
Support Serv - Board of Ed	25,266.48	0.00	25,266.48	0.00	0.00
Support Serv - Executive Adm	171,617.92	0.00	171,617.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	183,864.27	0.00	183,864.27	0.00	0.00
Support Serv - Business	86,166.82	6,271.61	17,284.69	62,610.52	62,610.52
Operations and Maintenance	428,575.63	18,489.00	15,941.72	394,144.91	0.00
Pupil Transportation	19,195.00	0.00	19,195.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,631.24	0.00	6,631.24	0.00	0.00
Support Serv - Staff & Personnel	25,336.97	0.00	0.00	25,336.97	25,336.97
Support Serv - Technology	39,473.78	0.00	0.00	39,473.78	39,473.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,131.07	0.00	3,131.07	0.00	0.00
Community Services	464.69	0.00	464.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	90,444.80	90,444.80	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	21,500.00	0.00	21,500.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	126,506.01	49,523.49	76,982.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,574,329.53	**168,773.90**	**1,883,989.45**	**521,566.18**	**127,421.27**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25905 International Academy of Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,349,001.61	327.88	4,348,673.73	0.00	0.00
Support Serv - Pupil	581,332.12	0.00	581,332.12	0.00	0.00
Support Serv - Instructional	677,317.91	0.00	677,317.91	0.00	0.00
Support Serv - Board of Ed	156,354.25	9,088.76	147,265.49	0.00	0.00
Support Serv - Executive Adm	1,180,448.61	0.00	1,180,448.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	296,797.70	0.00	296,797.70	0.00	0.00
Support Serv - Business	137,898.65	0.00	1,598.80	136,299.85	136,299.85
Operations and Maintenance	629,388.59	12,004.76	0.00	617,383.83	0.00
Pupil Transportation	224,375.70	0.00	224,375.70	0.00	0.00
Support Serv - Planning & Research	9,900.00	0.00	9,900.00	0.00	0.00
Support Serv - Communication	1,541.79	0.00	1,541.79	0.00	0.00
Support Serv - Staff & Personnel	1,450.07	0.00	1,450.07	0.00	0.00
Support Serv - Technology	119,870.92	0.00	0.00	119,870.92	119,870.92
Support Serv - Pupil Accounting	40,959.04	0.00	40,959.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	285,086.44	0.00	285,086.44	0.00	0.00
Community Services	72,563.40	0.00	72,563.40	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	66.00	0.00	0.00	66.00	66.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	398,477.48	28,965.11	369,512.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,822,880.00	1,822,880.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	326,710.14	326,710.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,312,420.42	**2,199,976.65**	**8,238,823.17**	**873,620.60**	**256,236.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25907 Linden Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,191,355.00	0.00	3,191,355.00	0.00	0.00
Support Serv - Pupil	177,961.00	0.00	177,961.00	0.00	0.00
Support Serv - Instructional	457,825.00	0.00	457,825.00	0.00	0.00
Support Serv - Board of Ed	87,263.00	0.00	87,263.00	0.00	0.00
Support Serv - Executive Adm	366,429.00	0.00	366,429.00	0.00	0.00
Support Serv - Grant Writer	24,070.00	0.00	24,070.00	0.00	0.00
Support Serv - School Adm	398,013.00	0.00	398,013.00	0.00	0.00
Support Serv - Business	90,225.00	0.00	0.00	90,225.00	90,225.00
Operations and Maintenance	1,197,253.00	0.00	309.00	1,196,944.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,050.00	0.00	27,050.00	0.00	0.00
Support Serv - Staff & Personnel	122,853.00	0.00	0.00	122,853.00	122,853.00
Support Serv - Technology	87,850.00	0.00	0.00	87,850.00	87,850.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	37,621.00	0.00	37,621.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	295,738.00	12,386.00	283,352.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,561,506.00	**12,386.00**	**5,051,248.00**	**1,497,872.00**	**300,928.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25908 Academy of Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,750,692.00	67,638.00	1,683,054.00	0.00	0.00
Support Serv - Pupil	227,246.00	0.00	227,246.00	0.00	0.00
Support Serv - Instructional	422,931.00	746.00	422,185.00	0.00	0.00
Support Serv - Board of Ed	93,720.00	2,725.00	90,995.00	0.00	0.00
Support Serv - Executive Adm	239,427.00	0.00	239,427.00	0.00	0.00
Support Serv - Grant Writer	9,708.00	0.00	9,708.00	0.00	0.00
Support Serv - School Adm	163,294.00	14,968.00	148,326.00	0.00	0.00
Support Serv - Business	122,292.00	0.00	0.00	122,292.00	122,292.00
Operations and Maintenance	780,585.00	10,519.00	2,866.00	767,200.00	0.00
Pupil Transportation	287,260.00	0.00	287,260.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,359.00	0.00	7,359.00	0.00	0.00
Support Serv - Staff & Personnel	7,826.00	0.00	1,078.00	6,748.00	6,748.00
Support Serv - Technology	79,810.00	0.00	0.00	79,810.00	79,810.00
Support Serv - Pupil Accounting	32,928.00	0.00	32,928.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	280.00	0.00	280.00	0.00	0.00
Community Services	45,073.00	0.00	45,073.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	63,706.00	63,706.00	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	57,922.00	0.00	57,922.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	340,342.00	196,637.00	143,705.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,732,401.00	**356,939.00**	**3,399,412.00**	**976,050.00**	**208,850.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25909 Burton Glen Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,050,988.00	0.00	3,050,988.00	0.00	0.00
Support Serv - Pupil	169,241.00	0.00	169,241.00	0.00	0.00
Support Serv - Instructional	474,356.00	0.00	474,356.00	0.00	0.00
Support Serv - Board of Ed	63,759.00	0.00	63,759.00	0.00	0.00
Support Serv - Executive Adm	282,406.00	0.00	282,406.00	0.00	0.00
Support Serv - Grant Writer	15,743.00	0.00	15,743.00	0.00	0.00
Support Serv - School Adm	448,886.00	0.00	448,886.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	1,254,720.00	0.00	0.00	1,254,720.00	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	31,905.00	0.00	31,905.00	0.00	0.00
Support Serv - Staff & Personnel	79,616.00	0.00	0.00	79,616.00	79,616.00
Support Serv - Technology	57,459.00	0.00	0.00	57,459.00	57,459.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	284,348.00	11,561.00	272,787.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,294,059.00	**11,561.00**	**4,833,798.00**	**1,448,700.00**	**193,980.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25910 Richfield Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,609,485.14	14,251.61	2,595,233.53	0.00	0.00
Support Serv - Pupil	311,107.83	0.00	311,107.83	0.00	0.00
Support Serv - Instructional	208,194.19	0.00	208,194.19	0.00	0.00
Support Serv - Board of Ed	36,781.55	0.00	36,781.55	0.00	0.00
Support Serv - Executive Adm	719,153.33	0.00	719,153.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	401,640.18	0.00	401,640.18	0.00	0.00
Support Serv - Business	6,077.00	0.00	1,088.00	4,989.00	4,989.00
Operations and Maintenance	342,117.72	0.00	15,000.03	327,117.69	0.00
Pupil Transportation	182,764.00	0.00	182,764.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,696.01	0.00	2,216.42	2,479.59	2,479.59
Support Serv - Technology	7,277.92	0.00	0.00	7,277.92	7,277.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	24,652.86	0.00	24,652.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	46,372.00	46,372.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	336,827.29	273,840.14	62,987.15	0.00	0.00
Community Services	30,609.33	0.00	30,609.33	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 **	431,603.00	431,603.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	444,576.36	444,576.36	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
	6,143,935.71	**1,210,643.11**	**4,591,428.40**	**341,864.20**	**14,746.51**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
25911 Madison Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,118,320.27	31,715.13	2,086,605.14	0.00	0.00
Support Serv - Pupil	129,531.19	0.00	129,531.19	0.00	0.00
Support Serv - Instructional	24,681.69	0.00	24,681.69	0.00	0.00
Support Serv - Board of Ed	53,106.73	0.00	53,106.73	0.00	0.00
Support Serv - Executive Adm	626,480.73	0.00	626,480.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	385,101.84	0.00	385,101.84	0.00	0.00
Support Serv - Business	36,362.59	10,610.59	0.00	25,752.00	25,752.00
Operations and Maintenance	476,178.76	38,206.57	0.00	437,972.19	0.00
Pupil Transportation	144,600.00	0.00	144,600.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	185.00	0.00	185.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	214,506.71	175,694.67	38,812.04	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 **	912,312.50	912,312.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,121,368.01	**1,168,539.46**	**3,489,104.36**	**463,724.19**	**25,752.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
26010 Beaverton Rural Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,049,329.40	27,890.00	7,021,439.40	0.00	0.00
Support Serv - Pupil	578,965.10	0.00	578,965.10	0.00	0.00
Support Serv - Instructional	232,266.33	0.00	232,266.33	0.00	0.00
Support Serv - Board of Ed	57,699.56	0.00	57,699.56	0.00	0.00
Support Serv - Executive Adm	289,329.53	0.00	289,329.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	575,720.84	0.00	575,720.84	0.00	0.00
Support Serv - Business	189,545.66	2,976.49	0.00	186,569.17	186,569.17
Operations and Maintenance	841,755.95	459.62	0.00	841,296.33	0.00
Pupil Transportation	644,025.33	54,104.77	589,920.56	0.00	0.00
Support Serv - Planning & Research	586.00	0.00	586.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	47,400.50	0.00	33,141.69	14,258.81	14,258.81
Support Serv - Technology	512,961.32	337,122.69	0.00	175,838.63	175,838.63
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	188,529.09	0.00	188,529.09	0.00	0.00
Community Services	14,910.38	0.00	14,910.38	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	667,003.82	354,488.62	312,515.20	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 **	1,061,013.40	1,061,013.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,935.00	0.00	2,935.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,953,977.21	**1,838,055.59**	**9,897,958.68**	**1,217,962.94**	**376,666.61**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
26040 Gladwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,716,368.53	0.00	9,716,368.53	0.00	0.00
Support Serv - Pupil	1,062,813.67	0.00	1,062,813.67	0.00	0.00
Support Serv - Instructional	622,336.09	0.00	622,336.09	0.00	0.00
Support Serv - Board of Ed	89,267.79	0.00	89,267.79	0.00	0.00
Support Serv - Executive Adm	161,015.28	0.00	161,015.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,062,076.48	0.00	1,062,076.48	0.00	0.00
Support Serv - Business	358,213.91	2,467.07	0.00	355,746.84	355,746.84
Operations and Maintenance	970,681.19	3,088.83	5,780.18	961,812.18	0.00
Pupil Transportation	1,054,130.31	0.00	1,054,130.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,617.00	0.00	1,617.00	0.00	0.00
Support Serv - Staff & Personnel	4,462.96	0.00	0.00	4,462.96	4,462.96
Support Serv - Technology	258,904.13	73,617.70	0.00	185,286.43	185,286.43
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	294,661.11	132.00	294,529.11	0.00	0.00
Community Services	16,924.65	0.00	16,924.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,075.00	9,075.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	778,198.78	447,106.26	331,092.52	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 **	1,092,832.24	1,092,832.24	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
	17,553,579.12	**1,628,319.10**	**14,417,951.61**	**1,507,308.41**	**545,496.23**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
27000 Gogebic-Ontonagon ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	133,131.49	0.00	133,131.49	0.00	0.00
Support Serv - Instructional	475,332.32	57,062.11	418,270.21	0.00	0.00
Support Serv - Board of Ed	18,037.72	0.00	18,037.72	0.00	0.00
Support Serv - Executive Adm	194,429.00	0.00	194,429.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	42,370.10	1,085.30	0.00	41,284.80	41,284.80
Operations and Maintenance	19,397.81	0.00	0.00	19,397.81	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	14,674.17	0.00	0.00	14,674.17	14,674.17
Support Serv - Technology	771.43	0.00	0.00	771.43	771.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	72,016.73	0.00	72,016.73	0.00	0.00
Support Serv - Other	35,042.57	35,042.57	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,594,203.26	5,678.00	1,588,525.26	0.00	0.00
Support Serv - Pupil	1,548,587.16	0.00	1,548,587.16	0.00	0.00
Support Serv - Instructional	422,206.54	0.00	422,206.54	0.00	0.00
Support Serv - Board of Ed	13,738.72	0.00	13,738.72	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	116,715.57	10,994.10	0.00	105,721.47	105,721.47
Operations and Maintenance	118,690.57	20,875.00	0.00	97,815.57	0.00
Pupil Transportation	187,955.78	0.00	187,955.78	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	2,223.97	0.00	0.00	2,223.97	2,223.97
Support Serv - Technology	31,637.93	0.00	0.00	31,637.93	31,637.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	127,148.22	0.00	127,148.22	0.00	0.00
Support Serv - Other	60,804.73	60,804.73	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	388,227.04	388,227.04	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,617,342.83	**579,768.85**	**4,724,046.83**	**313,527.15**	**196,313.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
27010 Bessemer Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,503,711.72	0.00	2,503,711.72	0.00	0.00
Support Serv - Pupil	96,961.78	0.00	96,961.78	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	18,240.37	0.00	18,240.37	0.00	0.00
Support Serv - Executive Adm	215,682.60	0.00	215,682.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	143,913.57	0.00	143,913.57	0.00	0.00
Support Serv - Business	75,510.19	60,446.49	0.00	15,063.70	15,063.70
Operations and Maintenance	451,063.88	0.00	0.00	451,063.88	0.00
Pupil Transportation	101,737.87	0.00	101,737.87	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	48,008.27	0.00	0.00	48,008.27	48,008.27
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	98,384.58	0.00	98,384.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	170,679.51	77,923.08	92,756.43	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 **	192,816.98	192,816.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,181.95	4,181.95	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
	4,120,893.27	**335,368.50**	**3,271,388.92**	**514,135.85**	**63,071.97**

Michigan Department of Education
Costs for the Development of 2013-2014 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	5,045,029.46	0.00	5,045,029.46	0.00	0.00
Support Serv - Pupil	172,416.64	0.00	172,416.64	0.00	0.00
Support Serv - Instructional	259,661.18	0.00	259,661.18	0.00	0.00
Support Serv - Board of Ed	242,038.24	0.00	242,038.24	0.00	0.00
Support Serv - Executive Adm	180,550.22	0.00	180,550.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	468,523.69	0.00	468,523.69	0.00	0.00
Support Serv - Business	217,725.08	75,637.83	0.00	142,087.25	142,087.25
Operations and Maintenance	757,565.67	0.00	9,192.00	748,373.67	0.00
Pupil Transportation	353,374.54	0.00	353,374.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	41,065.54	0.00	41,065.54	0.00	0.00
Community Services	7,001.90	0.00	7,001.90	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	488,636.20	233,504.27	255,131.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,016,867.99	1,016,867.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	596,130.08	596,130.08	0.00	0.00	0.00
Trust Funds					
All Costs *	6,298.47	0.00	6,298.47	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
	9,852,884.90	**1,922,140.17**	**7,040,283.81**	**890,460.92**	**142,087.25**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
27070 Wakefield-Marenisco School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,906,509.89	0.00	1,906,509.89	0.00	0.00
Support Serv - Pupil	93,218.78	0.00	93,218.78	0.00	0.00
Support Serv - Instructional	2,681.98	0.00	2,681.98	0.00	0.00
Support Serv - Board of Ed	30,606.98	0.00	30,606.98	0.00	0.00
Support Serv - Executive Adm	128,536.63	0.00	128,536.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	96,742.74	0.00	96,742.74	0.00	0.00
Support Serv - Business	100,322.26	0.00	0.00	100,322.26	100,322.26
Operations and Maintenance	258,346.51	0.00	0.00	258,346.51	0.00
Pupil Transportation	187,032.68	0.00	187,032.68	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	33,744.41	0.00	0.00	33,744.41	33,744.41
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	67,596.16	0.00	67,596.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	126,603.65	57,705.65	68,898.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	78,345.80	78,345.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	46,983.82	46,983.82	0.00	0.00	0.00
Trust Funds					
All Costs *	7,859.03	0.00	7,859.03	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,165,131.32	**183,035.27**	**2,589,682.87**	**392,413.18**	**134,066.67**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
27080 Watersmeet Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,979,008.48	7,700.00	1,971,308.48	0.00	0.00
Support Serv - Pupil	50,646.05	0.00	50,646.05	0.00	0.00
Support Serv - Instructional	74,277.84	0.00	74,277.84	0.00	0.00
Support Serv - Board of Ed	45,084.07	0.00	45,084.07	0.00	0.00
Support Serv - Executive Adm	135,107.54	0.00	135,107.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	191,639.77	0.00	191,639.77	0.00	0.00
Support Serv - Business	88,533.56	0.00	0.00	88,533.56	88,533.56
Operations and Maintenance	342,399.89	0.00	0.00	342,399.89	0.00
Pupil Transportation	153,989.64	0.00	153,989.64	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	66,381.64	3,680.96	0.00	62,700.68	62,700.68
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	54,820.15	1,466.00	53,354.15	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	145,660.74	49,849.87	95,810.87	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 **	534,846.73	534,846.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	54,548.78	54,548.78	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
	3,916,944.88	**652,092.34**	**2,771,218.41**	**493,634.13**	**151,234.24**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
28000 Traverse Bay Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	147,214.00	0.00	147,214.00	0.00	0.00
Support Serv - Pupil	106,813.16	0.00	106,813.16	0.00	0.00
Support Serv - Instructional	1,672,484.53	10,533.71	1,661,950.82	0.00	0.00
Support Serv - Board of Ed	24,660.38	0.00	24,660.38	0.00	0.00
Support Serv - Executive Adm	422,649.28	0.00	422,649.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	834,897.44	11,543.92	0.00	823,353.52	823,353.52
Operations and Maintenance	213,047.19	3,686.15	290.00	209,071.04	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	648.97	0.00	648.97	0.00	0.00
Support Serv - Communication	121,813.35	0.00	121,813.35	0.00	0.00
Support Serv - Staff & Personnel	252,741.35	3,472.54	2,108.82	247,159.99	247,159.99
Support Serv - Technology	971,974.45	87,664.90	1,613.62	882,695.93	882,695.93
Support Serv - Pupil Accounting	56,037.20	0.00	56,037.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	352,458.29	0.00	352,458.29	0.00	0.00
Community Services	63,323.61	0.00	63,323.61	0.00	0.00
Payments to Government Agencies	2,297,945.37	2,297,945.37	0.00	0.00	0.00
Facilities Acquisition	5,983.95	0.00	5,983.95	0.00	0.00
Special Revenue Funds					
Instructional	13,786,663.83	352,825.61	13,433,838.22	0.00	0.00
Support Serv - Pupil	18,222,685.96	28,005.22	18,194,680.74	0.00	0.00
Support Serv - Instructional	3,848,580.44	88,890.77	3,759,689.67	0.00	0.00
Support Serv - Board of Ed	198,216.55	0.00	198,216.55	0.00	0.00
Support Serv - Executive Adm	336,009.94	0.00	336,009.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	588,776.15	131.78	588,644.37	0.00	0.00
Support Serv - Business	948,706.15	144,584.19	0.00	804,121.96	804,121.96
Operations and Maintenance	2,772,759.04	59,340.39	175,406.07	2,538,012.58	0.00
Pupil Transportation	4,058,920.89	0.00	4,058,920.89	0.00	0.00
Support Serv - Planning & Research	166,112.80	0.00	166,112.80	0.00	0.00
Support Serv - Communication	22,884.98	0.00	22,884.98	0.00	0.00
Support Serv - Staff & Personnel	62,750.61	0.00	16,236.47	46,514.14	46,514.14
Support Serv - Technology	1,225.40	0.00	0.00	1,225.40	1,225.40
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	190,116.83	0.00	190,116.83	0.00	0.00
Community Services	3,452,235.01	0.00	3,452,235.01	0.00	0.00
Payments to Government Agencies	4,923,824.54	4,923,824.54	0.00	0.00	0.00
Facilities Acquisition	50,649.60	38,995.21	11,654.39	0.00	0.00
Debt Service Funds					
All Costs **	146,735.44	146,735.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	210,980.06	210,980.06	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	405,580.95	405,580.95	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	61,939,107.69	**8,814,740.75**	**47,572,212.38**	**5,552,154.56**	**2,805,070.94**

Michigan Department of Education
Costs for the Development of 2013-2014 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	50,162,270.72	104,561.36	50,057,709.36	0.00	0.00
Support Serv - Pupil	3,143,329.44	1,987.01	3,141,342.43	0.00	0.00
Support Serv - Instructional	4,212,884.81	24,589.24	4,188,295.57	0.00	0.00
Support Serv - Board of Ed	168,238.35	3,967.57	164,270.78	0.00	0.00
Support Serv - Executive Adm	349,428.16	4,870.96	344,557.20	0.00	0.00
Support Serv - Grant Writer	36,216.42	0.00	36,216.42	0.00	0.00
Support Serv - School Adm	5,686,308.67	2,990.08	5,683,318.59	0.00	0.00
Support Serv - Business	1,328,382.40	6,459.20	60,695.91	1,261,227.29	1,261,227.29
Operations and Maintenance	8,308,614.23	28,922.68	0.00	8,279,691.55	0.00
Pupil Transportation	4,614,437.35	22,933.98	4,591,503.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	322,750.19	851.29	321,898.90	0.00	0.00
Support Serv - Staff & Personnel	665,049.59	4,080.98	30,241.64	630,726.97	630,726.97
Support Serv - Technology	1,428,454.70	634.07	55,990.27	1,371,830.36	1,371,830.36
Support Serv - Pupil Accounting	72,925.17	0.00	72,925.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,461,159.76	4,842.04	1,456,317.72	0.00	0.00
Community Services	283,677.44	7,457.46	276,219.98	0.00	0.00
Payments to Government Agencies	542,406.97	542,406.97	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	208,430.48	2,530.30	205,900.18	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	61,172.65	0.00	61,172.65	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	45,000.26	0.00	29,787.00	15,213.26	15,213.26
Operations and Maintenance	89,405.02	0.00	54,877.94	34,527.08	0.00
Pupil Transportation	21,108.50	0.00	21,108.50	0.00	0.00
Support Serv - Planning & Research	6,000.00	0.00	6,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,052,556.75	2,783,608.31	2,268,948.44	0.00	0.00
Community Services	2,139,221.01	102,095.23	2,037,125.78	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 **	13,537,630.50	13,537,630.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,624,998.76	7,624,998.76	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
	111,572,058.30	**24,812,417.99**	**75,166,423.80**	**11,593,216.51**	**3,278,997.88**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
28035 Buckley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,250,121.45	4,967.75	2,245,153.70	0.00	0.00
Support Serv - Pupil	15,955.59	0.00	15,955.59	0.00	0.00
Support Serv - Instructional	39,838.14	0.00	39,838.14	0.00	0.00
Support Serv - Board of Ed	33,040.71	0.00	33,040.71	0.00	0.00
Support Serv - Executive Adm	135,889.68	0.00	135,889.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	202,795.41	0.00	202,795.41	0.00	0.00
Support Serv - Business	147,050.82	125.05	0.00	146,925.77	146,925.77
Operations and Maintenance	403,218.23	2,827.33	0.00	400,390.90	0.00
Pupil Transportation	182,618.22	0.00	182,618.22	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	2,615.00	0.00	0.00	2,615.00	2,615.00
Support Serv - Technology	83,307.03	4,795.83	0.00	78,511.20	78,511.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,593.11	0.00	15,593.11	0.00	0.00
Support Serv - Other	133,301.83	9,983.54	123,318.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	949.20	949.20	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	1,200.00	0.00	1,200.00	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	220,590.00	119,861.43	100,728.57	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 **	456,921.35	456,921.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,575.30	1,575.30	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
	4,326,581.07	**602,006.78**	**3,096,131.42**	**628,442.87**	**228,051.97**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
28090 Kingsley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,556,958.75	19,387.40	7,537,571.35	0.00	0.00
Support Serv - Pupil	288,400.82	0.00	288,400.82	0.00	0.00
Support Serv - Instructional	99,524.82	4,103.10	95,421.72	0.00	0.00
Support Serv - Board of Ed	54,009.31	750.00	53,259.31	0.00	0.00
Support Serv - Executive Adm	216,027.86	0.00	216,027.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	555,784.72	516.22	555,268.50	0.00	0.00
Support Serv - Business	131,044.70	0.00	0.00	131,044.70	131,044.70
Operations and Maintenance	965,828.55	21,435.81	0.00	944,392.74	0.00
Pupil Transportation	936,617.28	190,985.00	745,632.28	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	257,406.64	134,063.07	0.00	123,343.57	123,343.57
Support Serv - Pupil Accounting	6,420.42	0.00	6,420.42	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	231,085.13	0.00	231,085.13	0.00	0.00
Community Services	55,869.33	0.00	55,869.33	0.00	0.00
Payments to Government Agencies	1,742.58	1,742.58	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	676,135.52	260,618.57	415,516.95	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 **	667,297.53	667,297.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	136,218.27	136,218.27	0.00	0.00	0.00
Trust Funds					
All Costs *	5,430.00	0.00	5,430.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,841,802.23	**1,437,117.55**	**10,205,903.67**	**1,198,781.01**	**254,388.27**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
28901 Woodland School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	816,209.02	12,978.94	803,230.08	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	13,509.74	0.00	13,509.74	0.00	0.00
Support Serv - Board of Ed	6,848.37	0.00	6,848.37	0.00	0.00
Support Serv - Executive Adm	306,172.88	2,339.53	303,833.35	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	128,376.13	0.00	0.00	128,376.13	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,413.63	41,413.63	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,312,529.77	**56,732.10**	**1,127,421.54**	**128,376.13**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
28902 Grand Traverse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,427,879.00	0.00	4,427,879.00	0.00	0.00
Support Serv - Pupil	32,634.00	0.00	32,634.00	0.00	0.00
Support Serv - Instructional	767,491.00	233,374.00	534,117.00	0.00	0.00
Support Serv - Board of Ed	17,308.00	0.00	17,308.00	0.00	0.00
Support Serv - Executive Adm	1,073,459.00	0.00	1,073,459.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	333,123.00	2,090.00	331,033.00	0.00	0.00
Support Serv - Business	265,178.00	60,348.00	0.00	204,830.00	204,830.00
Operations and Maintenance	504,026.00	0.00	0.00	504,026.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	136,003.00	0.00	0.00	136,003.00	136,003.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,328.00	17,328.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,315,009.00	1,315,009.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,889,438.00	**1,628,149.00**	**6,416,430.00**	**844,859.00**	**340,833.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	390,524.32	24,083.36	366,440.96	0.00	0.00
Support Serv - Pupil	10,821.84	0.00	10,821.84	0.00	0.00
Support Serv - Instructional	16,980.78	0.00	16,980.78	0.00	0.00
Support Serv - Board of Ed	15,020.00	0.00	15,020.00	0.00	0.00
Support Serv - Executive Adm	11,331.30	0.00	11,331.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	126,850.32	0.00	126,850.32	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	98,868.13	0.00	0.00	98,868.13	0.00
Pupil Transportation	30.00	0.00	30.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,494.42	0.00	40,494.42	0.00	0.00
Support Serv - Staff & Personnel	1,512.95	0.00	0.00	1,512.95	1,512.95
Support Serv - Technology	18,241.05	0.00	0.00	18,241.05	18,241.05
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	827.35	0.00	827.35	0.00	0.00
Community Services	99.45	0.00	99.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,823.20	1,823.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	28,378.24	12,518.68	15,859.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	761,803.35	**38,425.24**	**604,755.98**	**118,622.13**	**19,754.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
28904 The Greenspire School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	114,727.98	130.56	114,597.42	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	135.00	0.00	135.00	0.00	0.00
Support Serv - Board of Ed	13,597.30	0.00	13,597.30	0.00	0.00
Support Serv - Executive Adm	37,256.45	0.00	37,256.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,337.42	0.00	8,337.42	0.00	0.00
Support Serv - Business	7,475.00	0.00	858.05	6,616.95	6,616.95
Operations and Maintenance	17,486.15	0.00	0.00	17,486.15	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	199,015.30	**130.56**	**174,781.64**	**24,103.10**	**6,616.95**

Michigan Department of Education
Costs for the Development of 2013-2014 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	73,039.65	0.00	73,039.65	0.00	0.00
Support Serv - Instructional	467,090.65	0.00	467,090.65	0.00	0.00
Support Serv - Board of Ed	70,893.39	0.00	70,893.39	0.00	0.00
Support Serv - Executive Adm	308,822.42	0.00	308,822.42	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	634,124.72	18,929.95	0.00	615,194.77	615,194.77
Operations and Maintenance	154,492.22	0.00	0.00	154,492.22	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	57,268.43	0.00	57,268.43	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	49.25	0.00	0.00	49.25	49.25
Support Serv - Technology	163,743.34	0.00	0.00	163,743.34	163,743.34
Support Serv - Pupil Accounting	63,439.00	0.00	63,439.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,166,879.65	0.00	6,166,879.65	0.00	0.00
Support Serv - Pupil	4,900,092.42	0.00	4,900,092.42	0.00	0.00
Support Serv - Instructional	135,021.28	13,944.44	121,076.84	0.00	0.00
Support Serv - Board of Ed	35,356.78	0.00	35,356.78	0.00	0.00
Support Serv - Executive Adm	279,408.69	0.00	279,408.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	630,120.43	0.00	630,120.43	0.00	0.00
Support Serv - Business	105,064.95	16,937.44	6,778.87	81,348.64	81,348.64
Operations and Maintenance	473,310.29	116,506.83	0.00	356,803.46	0.00
Pupil Transportation	2,185,023.37	0.00	2,185,023.37	0.00	0.00
Support Serv - Planning & Research	47,314.00	0.00	47,314.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	22,583.00	0.00	192.75	22,390.25	22,390.25
Support Serv - Technology	401,643.09	0.00	65,851.13	335,791.96	335,791.96
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	72,754.45	0.00	72,754.45	0.00	0.00
Community Services	2,001,633.75	29,459.52	1,972,174.23	0.00	0.00
Payments to Government Agencies	5,209,816.35	5,209,816.35	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	101,201.49	101,201.49	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 *	12,246.22	0.00	12,246.22	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
	24,772,433.28	**5,506,796.02**	**17,535,823.37**	**1,729,813.89**	**1,218,518.21**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
29010 Alma Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,632,002.01	11,175.01	12,620,827.00	0.00	0.00
Support Serv - Pupil	1,073,908.14	881.60	1,073,026.54	0.00	0.00
Support Serv - Instructional	451,280.34	2,825.66	448,454.68	0.00	0.00
Support Serv - Board of Ed	42,999.45	1,959.29	41,040.16	0.00	0.00
Support Serv - Executive Adm	199,677.08	684.36	198,992.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,237,493.89	500.85	1,236,993.04	0.00	0.00
Support Serv - Business	413,621.14	23,277.30	329.40	390,014.44	390,014.44
Operations and Maintenance	2,182,509.64	37,227.92	4,536.84	2,140,744.88	0.00
Pupil Transportation	788,726.78	161,620.00	627,106.78	0.00	0.00
Support Serv - Planning & Research	623.96	0.00	623.96	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	35,750.94	225.06	8,578.39	26,947.49	26,947.49
Support Serv - Technology	254,589.79	61,473.98	0.00	193,115.81	193,115.81
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	445,611.49	4,054.55	441,556.94	0.00	0.00
Community Services	104,209.40	2,858.99	101,350.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	28,321.00	28,321.00	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	965,896.26	513,149.45	452,746.81	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 **	14,590,470.71	14,590,470.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,168,876.81	7,168,876.81	0.00	0.00	0.00
Trust Funds					
All Costs *	600.00	0.00	600.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	2,035,582.41	2,035,582.41	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,652,751.24	**24,645,164.95**	**17,256,763.67**	**2,750,822.62**	**610,077.74**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
29020 Ashley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,911,035.25	0.00	1,911,035.25	0.00	0.00
Support Serv - Pupil	684.00	0.00	684.00	0.00	0.00
Support Serv - Instructional	30,299.01	0.00	30,299.01	0.00	0.00
Support Serv - Board of Ed	20,127.85	0.00	20,127.85	0.00	0.00
Support Serv - Executive Adm	203,062.21	0.00	203,062.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	168,666.58	49.99	168,616.59	0.00	0.00
Support Serv - Business	14,463.79	10,458.57	0.00	4,005.22	4,005.22
Operations and Maintenance	321,708.25	4,680.90	0.00	317,027.35	0.00
Pupil Transportation	175,244.91	25,117.74	150,127.17	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	2,300.00	0.00	0.00	2,300.00	2,300.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	79,036.75	1,892.41	77,144.34	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	124,504.72	47,536.94	76,967.78	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 **	388,412.50	388,412.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,439,545.82	**478,149.05**	**2,638,064.20**	**323,332.57**	**6,305.22**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
29040 Breckenridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,285,327.13	0.00	4,285,327.13	0.00	0.00
Support Serv - Pupil	237,569.67	0.00	237,569.67	0.00	0.00
Support Serv - Instructional	227,536.58	0.00	227,536.58	0.00	0.00
Support Serv - Board of Ed	44,665.26	0.00	44,665.26	0.00	0.00
Support Serv - Executive Adm	243,847.60	0.00	243,847.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	452,075.68	0.00	452,075.68	0.00	0.00
Support Serv - Business	88,616.68	36,922.46	1,360.00	50,334.22	50,334.22
Operations and Maintenance	629,912.87	500.00	0.00	629,412.87	0.00
Pupil Transportation	347,493.86	0.00	347,493.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,345.42	0.00	8,345.42	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,593.12	0.00	0.00	5,593.12	5,593.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,487.25	0.00	143,487.25	0.00	0.00
Community Services	8,039.95	0.00	8,039.95	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	351,718.96	219,094.54	132,624.42	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 **	528,925.01	528,925.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	64,347.28	64,347.28	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
	7,667,502.32	**849,789.29**	**6,132,372.82**	**685,340.21**	**55,927.34**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
29050 Fulton Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,664,893.99	109,669.83	5,555,224.16	0.00	0.00
Support Serv - Pupil	137,891.73	0.00	137,891.73	0.00	0.00
Support Serv - Instructional	197,139.85	1,214.77	195,925.08	0.00	0.00
Support Serv - Board of Ed	74,445.30	0.00	74,445.30	0.00	0.00
Support Serv - Executive Adm	285,120.38	179.00	284,941.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	376,615.81	0.00	376,615.81	0.00	0.00
Support Serv - Business	33,582.63	3,979.13	0.00	29,603.50	29,603.50
Operations and Maintenance	608,180.85	18,434.98	0.00	589,745.87	0.00
Pupil Transportation	482,562.02	42,441.60	440,120.42	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	283,129.66	4,458.99	278,670.67	0.00	0.00
Community Services	227,145.23	216.29	226,928.94	0.00	0.00
Payments to Government Agencies	117,574.79	117,574.79	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	372.00	0.00	308.76	63.24	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	332,130.44	139,428.37	192,702.07	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 **	5,240.98	5,240.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	343,030.22	343,030.22	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
	9,169,055.88	**785,868.95**	**7,763,774.32**	**619,412.61**	**29,603.50**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
29060 Ithaca Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,388,112.06	0.00	7,388,112.06	0.00	0.00
Support Serv - Pupil	535,514.17	0.00	535,514.17	0.00	0.00
Support Serv - Instructional	197,644.80	0.00	197,644.80	0.00	0.00
Support Serv - Board of Ed	39,794.86	0.00	39,794.86	0.00	0.00
Support Serv - Executive Adm	189,955.22	0.00	189,955.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	636,758.39	248.90	636,509.49	0.00	0.00
Support Serv - Business	170,905.92	11,645.91	1,360.00	157,900.01	157,900.01
Operations and Maintenance	1,025,174.44	97,603.76	0.00	927,570.68	0.00
Pupil Transportation	644,724.59	107,899.68	536,824.91	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	136,168.22	0.00	0.00	136,168.22	136,168.22
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	373,733.18	0.00	373,733.18	0.00	0.00
Community Services	137,104.87	0.00	137,104.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	461,043.00	461,043.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	596,375.16	262,058.46	334,316.70	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 **	706,856.16	706,856.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,069,531.94	3,069,531.94	0.00	0.00	0.00
Trust Funds					
All Costs *	8,609.00	0.00	8,609.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,318,005.98	**4,716,887.81**	**10,379,479.26**	**1,221,638.91**	**294,068.23**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
29100 St. Louis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,978,237.12	258.99	5,977,978.13	0.00	0.00
Support Serv - Pupil	172,013.38	0.00	172,013.38	0.00	0.00
Support Serv - Instructional	447,411.01	3,655.00	443,756.01	0.00	0.00
Support Serv - Board of Ed	107,125.88	0.00	107,125.88	0.00	0.00
Support Serv - Executive Adm	221,176.46	0.00	221,176.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	769,592.38	0.00	769,592.38	0.00	0.00
Support Serv - Business	189,376.70	25,071.54	0.00	164,305.16	164,305.16
Operations and Maintenance	974,962.26	0.00	0.00	974,962.26	0.00
Pupil Transportation	468,420.41	38,473.12	429,947.29	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	2,184.46	0.00	0.00	2,184.46	2,184.46
Support Serv - Technology	28,480.20	0.00	0.00	28,480.20	28,480.20
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	240,042.46	0.00	240,042.46	0.00	0.00
Community Services	1,311.44	0.00	1,311.44	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	413,160.29	26,060.52	387,099.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,497,292.76	1,497,292.76	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
	11,510,787.21	**1,590,811.93**	**8,750,043.20**	**1,169,932.08**	**194,969.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
30000 Hillsdale ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	302,322.27	0.00	302,322.27	0.00	0.00
Support Serv - Pupil	60,393.97	0.00	60,393.97	0.00	0.00
Support Serv - Instructional	270,081.95	0.00	270,081.95	0.00	0.00
Support Serv - Board of Ed	18,366.03	0.00	18,366.03	0.00	0.00
Support Serv - Executive Adm	165,649.76	0.00	165,649.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,436.34	0.00	8,436.34	0.00	0.00
Support Serv - Business	240,612.08	296.52	518.19	239,797.37	239,797.37
Operations and Maintenance	138,851.99	0.00	0.00	138,851.99	0.00
Pupil Transportation	20,335.17	0.00	20,335.17	0.00	0.00
Support Serv - Planning & Research	702.09	0.00	702.09	0.00	0.00
Support Serv - Communication	27,505.23	0.00	27,505.23	0.00	0.00
Support Serv - Staff & Personnel	42,235.97	0.00	9,439.72	32,796.25	32,796.25
Support Serv - Technology	73,889.46	0.00	0.00	73,889.46	73,889.46
Support Serv - Pupil Accounting	26,850.33	0.00	26,850.33	0.00	0.00
Support Serv - Central - Other	58,899.21	0.00	58,899.21	0.00	0.00
Support Serv - Other	14,517.50	0.00	14,517.50	0.00	0.00
Community Services	34,745.37	0.00	34,745.37	0.00	0.00
Payments to Government Agencies	70,000.00	70,000.00	0.00	0.00	0.00
Facilities Acquisition	7,700.00	7,700.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,941,475.47	0.00	4,941,475.47	0.00	0.00
Support Serv - Pupil	3,019,355.57	0.00	3,019,355.57	0.00	0.00
Support Serv - Instructional	688,649.30	0.00	688,649.30	0.00	0.00
Support Serv - Board of Ed	45,916.48	0.00	45,916.48	0.00	0.00
Support Serv - Executive Adm	64,269.67	0.00	64,269.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	259,875.91	0.00	259,875.91	0.00	0.00
Support Serv - Business	520,848.16	3,971.77	3,284.78	513,591.61	513,591.61
Operations and Maintenance	360,519.67	16,699.95	0.00	343,819.72	0.00
Pupil Transportation	804,079.10	95,832.00	708,247.10	0.00	0.00
Support Serv - Planning & Research	42,283.66	0.00	42,283.66	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	119,611.85	0.00	11,643.01	107,968.84	107,968.84
Support Serv - Technology	465,343.45	0.00	97,244.59	368,098.86	368,098.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	227,089.97	0.00	227,089.97	0.00	0.00
Support Serv - Other	39,578.95	27,477.14	12,101.81	0.00	0.00
Community Services	21,059.93	10,281.70	10,778.23	0.00	0.00
Payments to Government Agencies	594,417.59	594,417.59	0.00	0.00	0.00
Facilities Acquisition	189,051.79	189,051.79	0.00	0.00	0.00
Debt Service Funds					
All Costs **	114,505.95	114,505.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,341.27	23,341.27	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
	14,123,368.46	**1,153,575.68**	**11,150,978.68**	**1,818,814.10**	**1,336,142.39**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
30010 Camden-Frontier School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,394,992.82	0.00	3,394,992.82	0.00	0.00
Support Serv - Pupil	78,814.37	0.00	78,814.37	0.00	0.00
Support Serv - Instructional	324,050.05	82,000.00	242,050.05	0.00	0.00
Support Serv - Board of Ed	51,795.98	0.00	51,795.98	0.00	0.00
Support Serv - Executive Adm	36,357.49	0.00	36,357.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	201,254.96	0.00	201,254.96	0.00	0.00
Support Serv - Business	108,513.95	15,518.78	0.00	92,995.17	92,995.17
Operations and Maintenance	404,446.21	12,918.00	0.00	391,528.21	0.00
Pupil Transportation	288,300.29	0.00	288,300.29	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	12,953.34	0.00	12,953.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	100,791.19	0.00	100,791.19	0.00	0.00
Community Services	6,061.23	0.00	6,061.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	16,193.74	0.00	16,193.74	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,295.90	0.00	3,122.20	173.70	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	237,389.80	161,007.89	76,381.91	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 **	16,473.79	16,473.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	191,383.44	191,383.44	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
	5,473,068.55	**479,301.90**	**4,509,069.57**	**484,697.08**	**92,995.17**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
30020 Hillsdale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,313,391.57	27,426.13	8,285,965.44	0.00	0.00
Support Serv - Pupil	254,124.16	0.00	254,124.16	0.00	0.00
Support Serv - Instructional	153,894.54	0.00	153,894.54	0.00	0.00
Support Serv - Board of Ed	83,545.49	142.84	83,402.65	0.00	0.00
Support Serv - Executive Adm	142,706.86	2,005.97	140,700.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	940,537.67	0.00	940,537.67	0.00	0.00
Support Serv - Business	195,974.50	32,372.08	0.00	163,602.42	163,602.42
Operations and Maintenance	1,164,326.25	0.00	9,626.09	1,154,700.16	0.00
Pupil Transportation	745,242.44	1,525.00	743,717.44	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	7,178.72	0.00	7,178.72	0.00	0.00
Support Serv - Technology	125,194.29	0.00	0.00	125,194.29	125,194.29
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	291,580.00	4,345.28	287,234.72	0.00	0.00
Community Services	13,889.81	0.00	13,889.81	0.00	0.00
Payments to Government Agencies	10,351.77	10,351.77	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	837,271.12	399,430.99	437,840.13	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 **	668,977.41	668,977.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	678,090.40	678,090.40	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
	14,627,777.00	**1,824,667.87**	**11,359,612.26**	**1,443,496.87**	**288,796.71**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
30030 Jonesville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,222,496.90	1,905.99	7,220,590.91	0.00	0.00
Support Serv - Pupil	401,723.78	0.00	401,723.78	0.00	0.00
Support Serv - Instructional	170,962.64	0.00	170,962.64	0.00	0.00
Support Serv - Board of Ed	33,615.58	0.00	33,615.58	0.00	0.00
Support Serv - Executive Adm	244,362.44	0.00	244,362.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	560,927.95	0.00	560,927.95	0.00	0.00
Support Serv - Business	180,625.61	47,272.18	0.00	133,353.43	133,353.43
Operations and Maintenance	1,049,224.22	2,257.93	66,809.31	980,156.98	0.00
Pupil Transportation	730,015.64	0.00	730,015.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,093.35	0.00	4,093.35	0.00	0.00
Support Serv - Staff & Personnel	5,140.81	0.00	450.00	4,690.81	4,690.81
Support Serv - Technology	167,596.87	0.00	50,863.61	116,733.26	116,733.26
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	357,588.80	17,376.30	340,212.50	0.00	0.00
Community Services	944.44	0.00	944.44	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	711.66	0.00	711.66	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	788,041.47	471,528.66	316,512.81	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 **	1,858,374.82	1,858,374.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	144,660.92	144,660.92	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
	13,921,107.90	**2,543,376.80**	**10,142,796.62**	**1,234,934.48**	**254,777.50**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
30040 Litchfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,772,026.14	1,441.36	1,770,584.78	0.00	0.00
Support Serv - Pupil	18,559.85	0.00	18,559.85	0.00	0.00
Support Serv - Instructional	9,226.18	0.00	9,226.18	0.00	0.00
Support Serv - Board of Ed	18,731.35	0.00	18,731.35	0.00	0.00
Support Serv - Executive Adm	58,889.20	0.00	58,889.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	159,777.66	0.00	159,777.66	0.00	0.00
Support Serv - Business	111,186.70	24,651.87	0.00	86,534.83	86,534.83
Operations and Maintenance	305,249.22	249.60	0.00	304,999.62	0.00
Pupil Transportation	205,568.48	36,904.43	168,664.05	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	49,955.10	10,562.45	0.00	39,392.65	39,392.65
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	109,236.57	0.00	109,236.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	18,408.37	18,408.37	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	162,361.16	85,191.58	77,169.58	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 **	381,979.69	381,979.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	141,360.92	141,360.92	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
	3,522,516.59	**700,750.27**	**2,390,839.22**	**430,927.10**	**125,927.48**

Michigan Department of Education
Costs for the Development of 2013-2014 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	2,384,829.02	0.00	2,384,829.02	0.00	0.00
Support Serv - Pupil	43,087.44	0.00	43,087.44	0.00	0.00
Support Serv - Instructional	68,733.14	0.00	68,733.14	0.00	0.00
Support Serv - Board of Ed	69,453.14	0.00	69,453.14	0.00	0.00
Support Serv - Executive Adm	53,092.05	0.00	53,092.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	235,799.88	0.00	235,799.88	0.00	0.00
Support Serv - Business	76,507.11	0.00	0.00	76,507.11	76,507.11
Operations and Maintenance	292,755.57	0.00	0.00	292,755.57	0.00
Pupil Transportation	249,340.07	0.00	249,340.07	0.00	0.00
Support Serv - Planning & Research	1,692.43	0.00	1,692.43	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,831.56	1,199.98	163,631.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,013.32	0.00	4,013.32	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	174,586.74	96,510.14	78,076.60	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 **	150,274.35	150,274.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	62,010.65	62,010.65	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
	4,031,006.47	**309,995.12**	**3,351,748.67**	**369,262.68**	**76,507.11**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
30060 Pittsford Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,374,725.36	0.00	3,374,725.36	0.00	0.00
Support Serv - Pupil	104,943.52	0.00	104,943.52	0.00	0.00
Support Serv - Instructional	154,881.78	0.00	154,881.78	0.00	0.00
Support Serv - Board of Ed	59,366.00	0.00	59,366.00	0.00	0.00
Support Serv - Executive Adm	148,170.52	0.00	148,170.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	240,561.56	0.00	240,561.56	0.00	0.00
Support Serv - Business	174,140.99	8,747.37	0.00	165,393.62	165,393.62
Operations and Maintenance	421,386.02	3,481.23	0.00	417,904.79	0.00
Pupil Transportation	389,027.98	0.00	389,027.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	584.50	0.00	584.50	0.00	0.00
Support Serv - Staff & Personnel	5,806.48	0.00	1,262.23	4,544.25	4,544.25
Support Serv - Technology	43,944.56	0.00	14,565.57	29,378.99	29,378.99
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	178,776.47	7,185.65	171,590.82	0.00	0.00
Community Services	36,146.76	0.00	36,146.76	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	29,379.53	0.00	29,208.68	170.85	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	273,155.38	146,423.70	126,731.68	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 **	174,376.48	174,376.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	131,091.92	131,091.92	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
	5,940,465.81	**471,306.35**	**4,851,766.96**	**617,392.50**	**199,316.86**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
30070 Reading Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,432,335.88	0.00	4,432,335.88	0.00	0.00
Support Serv - Pupil	232,043.90	0.00	232,043.90	0.00	0.00
Support Serv - Instructional	225,122.98	11,654.54	213,468.44	0.00	0.00
Support Serv - Board of Ed	34,090.17	0.00	34,090.17	0.00	0.00
Support Serv - Executive Adm	146,020.62	0.00	146,020.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	393,003.87	0.00	393,003.87	0.00	0.00
Support Serv - Business	173,395.36	45,953.63	0.00	127,441.73	127,441.73
Operations and Maintenance	752,220.23	0.00	50,000.00	702,220.23	0.00
Pupil Transportation	471,617.41	902.43	470,714.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,040.85	0.00	2,040.85	0.00	0.00
Support Serv - Staff & Personnel	897.08	0.00	0.00	897.08	897.08
Support Serv - Technology	33,702.17	0.00	18,189.88	15,512.29	15,512.29
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	247,478.40	22,098.20	225,380.20	0.00	0.00
Community Services	17,187.89	0.00	17,187.89	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	377,245.05	170,690.71	206,554.34	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 **	576,154.76	576,154.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	238,350.00	238,350.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,352,906.62	**1,065,804.27**	**6,441,031.02**	**846,071.33**	**143,851.10**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
30080 Waldron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,692,590.11	0.00	1,692,590.11	0.00	0.00
Support Serv - Pupil	28,886.69	0.00	28,886.69	0.00	0.00
Support Serv - Instructional	104,841.51	3,175.00	101,666.51	0.00	0.00
Support Serv - Board of Ed	20,561.77	0.00	20,561.77	0.00	0.00
Support Serv - Executive Adm	65,202.96	0.00	65,202.96	0.00	0.00
Support Serv - Grant Writer	13,208.52	0.00	13,208.52	0.00	0.00
Support Serv - School Adm	136,540.56	0.00	136,540.56	0.00	0.00
Support Serv - Business	77,598.18	10,841.06	0.00	66,757.12	66,757.12
Operations and Maintenance	276,815.36	6,664.00	0.00	270,151.36	0.00
Pupil Transportation	166,544.64	0.00	166,544.64	0.00	0.00
Support Serv - Planning & Research	1,606.86	0.00	1,606.86	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	6,426.99	0.00	6,426.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,627.14	0.00	92,627.14	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	171,228.47	91,206.29	80,022.18	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 **	25,650.81	25,650.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	54,205.71	54,205.71	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,934,536.28	**191,742.87**	**2,405,884.93**	**336,908.48**	**66,757.12**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
30901 Hillsdale Preparatory School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	324,651.48	0.00	324,651.48	0.00	0.00
Support Serv - Pupil	434.77	0.00	434.77	0.00	0.00
Support Serv - Instructional	8,302.63	0.00	8,302.63	0.00	0.00
Support Serv - Board of Ed	12,738.65	0.00	12,738.65	0.00	0.00
Support Serv - Executive Adm	98,018.34	0.00	98,018.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	95,210.62	0.00	95,210.62	0.00	0.00
Support Serv - Business	1,746.37	669.16	0.00	1,077.21	1,077.21
Operations and Maintenance	61,947.99	0.00	0.00	61,947.99	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	13,312.97	0.00	13,312.97	0.00	0.00
Support Serv - Staff & Personnel	2,445.15	0.00	0.00	2,445.15	2,445.15
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	221,432.69	221,432.69	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
	840,241.66	**222,101.85**	**552,669.46**	**65,470.35**	**3,522.36**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,264,633.00	0.00	1,264,633.00	0.00	0.00
Support Serv - Pupil	44,853.00	0.00	44,853.00	0.00	0.00
Support Serv - Instructional	7,478.00	0.00	7,478.00	0.00	0.00
Support Serv - Board of Ed	20,669.00	0.00	20,669.00	0.00	0.00
Support Serv - Executive Adm	168,566.00	0.00	168,566.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	307,235.00	7,656.00	299,579.00	0.00	0.00
Support Serv - Business	26,506.00	13,746.00	0.00	12,760.00	12,760.00
Operations and Maintenance	232,148.00	35,809.00	0.00	196,339.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	21,657.00	0.00	0.00	21,657.00	21,657.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	22,536.00	0.00	22,536.00	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,428.00	5,428.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	206,800.00	206,800.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	72,202.00	72,202.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,400,711.00	**341,641.00**	**1,828,314.00**	**230,756.00**	**34,417.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
31000 Copper Country ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	308,448.46	0.00	308,448.46	0.00	0.00
Support Serv - Pupil	141,622.06	7,560.47	134,061.59	0.00	0.00
Support Serv - Instructional	734,328.18	0.00	734,328.18	0.00	0.00
Support Serv - Board of Ed	61,649.88	0.00	61,649.88	0.00	0.00
Support Serv - Executive Adm	326,983.91	0.00	326,983.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	392,409.99	1,388.30	0.00	391,021.69	391,021.69
Operations and Maintenance	216,621.13	0.00	0.00	216,621.13	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	10,086.24	0.00	10,086.24	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,478.08	0.00	3,478.08	0.00	0.00
Payments to Government Agencies	1,034,502.57	1,034,502.57	0.00	0.00	0.00
Facilities Acquisition	27,819.73	17,646.51	10,173.22	0.00	0.00
Special Revenue Funds					
Instructional	2,221,075.49	0.00	2,221,075.49	0.00	0.00
Support Serv - Pupil	1,707,937.28	0.00	1,707,937.28	0.00	0.00
Support Serv - Instructional	653,039.88	15,665.00	637,374.88	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,999.26	0.00	177,999.26	0.00	0.00
Support Serv - Business	36,942.85	56.34	0.00	36,886.51	36,886.51
Operations and Maintenance	125,570.14	0.00	0.00	125,570.14	0.00
Pupil Transportation	432,562.94	88,583.00	343,979.94	0.00	0.00
Support Serv - Planning & Research	89,426.26	0.00	89,426.26	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,002,312.99	48,738.40	0.00	953,574.59	953,574.59
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,000.00	0.00	1,000.00	0.00	0.00
Payments to Government Agencies	258,621.60	258,621.60	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	30,702.35	30,702.35	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
	9,995,141.27	**1,503,464.54**	**6,768,002.67**	**1,723,674.06**	**1,381,482.79**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
31010 Hancock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,266,516.54	0.00	4,266,516.54	0.00	0.00
Support Serv - Pupil	93,460.21	0.00	93,460.21	0.00	0.00
Support Serv - Instructional	41,774.39	0.00	41,774.39	0.00	0.00
Support Serv - Board of Ed	40,755.60	0.00	40,755.60	0.00	0.00
Support Serv - Executive Adm	158,776.72	0.00	158,776.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	478,918.70	0.00	478,918.70	0.00	0.00
Support Serv - Business	93,526.33	20,126.50	0.00	73,399.83	73,399.83
Operations and Maintenance	615,751.34	0.00	0.00	615,751.34	0.00
Pupil Transportation	199,713.56	0.00	199,713.56	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	83,768.61	0.00	0.00	83,768.61	83,768.61
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	149,288.39	0.00	149,288.39	0.00	0.00
Community Services	37,416.93	0.00	37,416.93	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	315,260.15	168,089.23	147,170.92	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 **	1,549,786.78	1,549,786.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	71,784.27	71,784.27	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
	8,196,498.52	**1,809,786.78**	**5,613,791.96**	**772,919.78**	**157,168.44**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
31020 Adams Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,121,842.09	5,326.25	2,116,515.84	0.00	0.00
Support Serv - Pupil	4,395.00	0.00	4,395.00	0.00	0.00
Support Serv - Instructional	27,196.79	0.00	27,196.79	0.00	0.00
Support Serv - Board of Ed	27,792.41	0.00	27,792.41	0.00	0.00
Support Serv - Executive Adm	190,661.23	0.00	190,661.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	279,895.66	0.00	279,895.66	0.00	0.00
Support Serv - Business	45,497.40	2,032.90	0.00	43,464.50	43,464.50
Operations and Maintenance	457,143.03	2,100.00	0.00	455,043.03	0.00
Pupil Transportation	178,220.19	1,440.00	176,780.19	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	35,850.37	0.00	0.00	35,850.37	35,850.37
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	132,309.81	0.00	132,309.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,691.96	0.00	2,109.42	582.54	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	242,960.86	105,081.96	137,878.90	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 **	459,639.11	459,639.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,431,608.51	1,431,608.51	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
	5,637,704.42	**2,007,228.73**	**3,095,535.25**	**534,940.44**	**79,314.87**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
31030 Public Schools of Calumet
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,338,780.43	22,107.56	8,316,672.87	0.00	0.00
Support Serv - Pupil	445,042.73	899.50	444,143.23	0.00	0.00
Support Serv - Instructional	107,607.67	0.00	107,607.67	0.00	0.00
Support Serv - Board of Ed	30,767.42	0.00	30,767.42	0.00	0.00
Support Serv - Executive Adm	195,967.16	0.00	195,967.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,013,934.26	5,444.44	1,008,489.82	0.00	0.00
Support Serv - Business	186,636.45	18,445.42	6,592.93	161,598.10	161,598.10
Operations and Maintenance	1,228,500.15	8,432.00	0.00	1,220,068.15	0.00
Pupil Transportation	500,074.00	0.00	500,074.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	150,114.18	0.00	52,978.85	97,135.33	97,135.33
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	276,620.64	6,787.90	269,832.74	0.00	0.00
Community Services	54,833.86	1,650.00	53,183.86	0.00	0.00
Payments to Government Agencies	74,639.70	74,639.70	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	28,864.10	0.00	27,891.38	972.72	0.00
Pupil Transportation	1,200.00	0.00	1,200.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	803,516.00	409,354.62	394,161.38	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 **	1,211,435.77	1,211,435.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,224,328.90	3,224,328.90	0.00	0.00	0.00
Trust Funds					
All Costs *	32,025.00	0.00	32,025.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,904,888.42	**4,983,525.81**	**11,441,588.31**	**1,479,774.30**	**258,733.43**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
31050 Chassell Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,488,167.44	26,897.73	1,461,269.71	0.00	0.00
Support Serv - Pupil	3,011.00	0.00	3,011.00	0.00	0.00
Support Serv - Instructional	23,964.07	0.00	23,964.07	0.00	0.00
Support Serv - Board of Ed	25,814.93	0.00	25,814.93	0.00	0.00
Support Serv - Executive Adm	188,928.61	0.00	188,928.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	44,162.67	176.00	43,986.67	0.00	0.00
Support Serv - Business	40,305.20	0.00	0.00	40,305.20	40,305.20
Operations and Maintenance	182,176.28	233.00	0.00	181,943.28	0.00
Pupil Transportation	83,643.90	0.00	83,643.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,302.18	0.00	7,302.18	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	36,613.17	0.00	0.00	36,613.17	36,613.17
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	62,885.19	0.00	62,885.19	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	118,798.18	64,867.84	53,930.34	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 **	522,675.00	522,675.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,332.12	18,332.12	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
	2,846,779.94	**633,181.69**	**1,954,736.60**	**258,861.65**	**76,918.37**

Michigan Department of Education
Costs for the Development of 2013-2014 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	121,320.00	225.00	121,095.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,732.00	0.00	1,732.00	0.00	0.00
Support Serv - Board of Ed	8,690.00	130.00	8,560.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	67,511.00	9,751.00	255.00	57,505.00	57,505.00
Operations and Maintenance	38,993.00	0.00	0.00	38,993.00	0.00
Pupil Transportation	23,047.00	0.00	23,047.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,687.00	6,592.00	20,095.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	287,980.00	**16,698.00**	**174,784.00**	**96,498.00**	**57,505.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,751,023.43	0.00	1,751,023.43	0.00	0.00
Support Serv - Pupil	21,698.40	0.00	21,698.40	0.00	0.00
Support Serv - Instructional	62,114.46	0.00	62,114.46	0.00	0.00
Support Serv - Board of Ed	24,596.36	0.00	24,596.36	0.00	0.00
Support Serv - Executive Adm	159,282.16	0.00	159,282.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	215,097.17	0.00	215,097.17	0.00	0.00
Support Serv - Business	42,234.74	16,134.35	0.00	26,100.39	26,100.39
Operations and Maintenance	175,508.48	0.00	0.00	175,508.48	0.00
Pupil Transportation	59,638.69	0.00	59,638.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	12,068.00	12,068.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	184,978.07	20,931.28	164,046.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	3,516.78	3,516.78	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	190,185.97	190,185.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,901,942.71	**242,836.38**	**2,457,497.46**	**201,608.87**	**26,100.39**

Michigan Department of Education
Costs for the Development of 2013-2014 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	6,504,546.41	21,464.04	6,483,082.37	0.00	0.00
Support Serv - Pupil	325,716.91	0.00	325,716.91	0.00	0.00
Support Serv - Instructional	210,699.43	0.00	210,699.43	0.00	0.00
Support Serv - Board of Ed	63,325.46	0.00	63,325.46	0.00	0.00
Support Serv - Executive Adm	196,709.16	0.00	196,709.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	525,536.36	143.00	525,393.36	0.00	0.00
Support Serv - Business	197,783.13	9,068.14	0.00	188,714.99	188,714.99
Operations and Maintenance	788,767.50	5,335.93	0.00	783,431.57	0.00
Pupil Transportation	323,714.16	0.00	323,714.16	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	118,747.97	0.00	0.00	118,747.97	118,747.97
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	353,548.62	8,135.07	345,413.55	0.00	0.00
Community Services	7,468.09	0.00	7,468.09	0.00	0.00
Payments to Government Agencies	22,239.52	22,239.52	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	731,413.78	436,940.55	294,473.23	0.00	0.00
Community Services	53,792.88	0.00	53,792.88	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 **	2,191,196.95	2,191,196.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	91,992.71	91,992.71	0.00	0.00	0.00
Trust Funds					
All Costs *	3,000.00	0.00	3,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,710,199.04	**2,786,515.91**	**8,832,788.60**	**1,090,894.53**	**307,462.96**

Michigan Department of Education
Costs for the Development of 2013-2014 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	2,642,145.73	289.71	2,641,856.02	0.00	0.00
Support Serv - Pupil	103,520.41	0.00	103,520.41	0.00	0.00
Support Serv - Instructional	19,777.09	0.00	19,777.09	0.00	0.00
Support Serv - Board of Ed	55,122.05	0.00	55,122.05	0.00	0.00
Support Serv - Executive Adm	60,480.21	0.00	60,480.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	194,810.73	0.00	194,810.73	0.00	0.00
Support Serv - Business	213,492.34	0.00	0.00	213,492.34	213,492.34
Operations and Maintenance	399,819.41	2,101.56	0.00	397,717.85	0.00
Pupil Transportation	272,001.34	72,525.00	199,476.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	79,683.68	13,716.63	6,000.00	59,967.05	59,967.05
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	125,601.13	3,185.68	122,415.45	0.00	0.00
Community Services	2,991.48	0.00	2,991.48	0.00	0.00
Payments to Government Agencies	1,400.00	1,400.00	0.00	0.00	0.00
Facilities Acquisition	11,125.37	11,125.37	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,459.83	149,997.00	126,462.83	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 **	586,259.97	586,259.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	16,250.00	0.00	16,250.00	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
	5,060,940.77	**840,600.92**	**3,549,162.61**	**671,177.24**	**273,459.39**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
31140 Stanton Township Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	750,924.00	5,743.00	745,181.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	17,510.00	0.00	17,510.00	0.00	0.00
Support Serv - Board of Ed	19,128.00	0.00	19,128.00	0.00	0.00
Support Serv - Executive Adm	167,262.00	1,440.00	165,822.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	96,720.00	0.00	0.00	96,720.00	0.00
Pupil Transportation	95,171.00	0.00	95,171.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,548.00	0.00	6,548.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	71,838.00	33,896.00	37,942.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,225,101.00	**41,079.00**	**1,087,302.00**	**96,720.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
32000 Huron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	282,718.71	1,300.00	281,418.71	0.00	0.00
Support Serv - Pupil	296,478.60	0.00	296,478.60	0.00	0.00
Support Serv - Instructional	398,596.71	399.98	398,196.73	0.00	0.00
Support Serv - Board of Ed	24,074.55	0.00	24,074.55	0.00	0.00
Support Serv - Executive Adm	136,660.54	720.88	135,939.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	166,650.93	0.00	166,650.93	0.00	0.00
Support Serv - Business	189,779.57	1,400.76	0.00	188,378.81	188,378.81
Operations and Maintenance	24,217.89	0.00	0.00	24,217.89	0.00
Pupil Transportation	33,742.50	0.00	33,742.50	0.00	0.00
Support Serv - Planning & Research	1,107.39	0.00	1,107.39	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	120.00	0.00	0.00	120.00	120.00
Support Serv - Technology	194,329.34	0.00	0.00	194,329.34	194,329.34
Support Serv - Pupil Accounting	18,515.50	0.00	18,515.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	53,491.65	0.00	53,491.65	0.00	0.00
Payments to Government Agencies	73,874.10	73,874.10	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,895,063.24	64,188.97	3,830,874.27	0.00	0.00
Support Serv - Pupil	2,853,032.29	5,641.03	2,847,391.26	0.00	0.00
Support Serv - Instructional	812,764.42	1,884.98	810,879.44	0.00	0.00
Support Serv - Board of Ed	41,405.66	0.00	41,405.66	0.00	0.00
Support Serv - Executive Adm	109,033.57	2,735.87	106,297.70	0.00	0.00
Support Serv - Grant Writer	3,811.00	0.00	3,811.00	0.00	0.00
Support Serv - School Adm	448,042.36	2,035.99	446,006.37	0.00	0.00
Support Serv - Business	386,527.06	4,739.13	0.00	381,787.93	381,787.93
Operations and Maintenance	644,301.48	38,172.93	0.00	606,128.55	0.00
Pupil Transportation	149,209.14	21,300.00	127,909.14	0.00	0.00
Support Serv - Planning & Research	133,678.41	199.99	133,478.42	0.00	0.00
Support Serv - Communication	190.57	0.00	190.57	0.00	0.00
Support Serv - Staff & Personnel	302.00	0.00	86.41	215.59	215.59
Support Serv - Technology	327,351.30	9,662.11	0.00	317,689.19	317,689.19
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	0.00	0.00	0.00	0.00	0.00
Community Services	81,020.16	0.00	81,020.16	0.00	0.00
Payments to Government Agencies	2,027,748.31	2,027,748.31	0.00	0.00	0.00
Facilities Acquisition	267.55	0.00	267.55	0.00	0.00
Debt Service Funds					
All Costs **	276,872.74	276,872.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	201,515.31	201,515.31	0.00	0.00	0.00
Trust Funds					
All Costs *	4,198.39	0.00	4,198.39	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,290,692.94	**2,734,393.08**	**9,843,432.56**	**1,712,867.30**	**1,082,520.86**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
32010 Bad Axe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,982,286.25	99,607.95	5,882,678.30	0.00	0.00
Support Serv - Pupil	220,033.82	0.00	220,033.82	0.00	0.00
Support Serv - Instructional	202,426.64	0.00	202,426.64	0.00	0.00
Support Serv - Board of Ed	10,151.51	0.00	10,151.51	0.00	0.00
Support Serv - Executive Adm	489,776.84	3,148.49	486,628.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	684,406.79	8,791.25	675,615.54	0.00	0.00
Support Serv - Business	31,327.40	31,327.40	0.00	0.00	0.00
Operations and Maintenance	839,178.46	4,564.49	0.00	834,613.97	0.00
Pupil Transportation	429,745.08	0.00	429,745.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	207,736.65	14,754.45	192,982.20	0.00	0.00
Community Services	1,287.52	0.00	1,287.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,000.00	10,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,786.41	0.00	12,329.73	456.68	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	509,097.21	204,056.93	305,040.28	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 **	1,026,321.15	1,026,321.15	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
	10,656,561.73	**1,402,572.11**	**8,418,918.97**	**835,070.65**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
32030 Caseville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,427,659.55	1,369.25	1,426,290.30	0.00	0.00
Support Serv - Pupil	53,340.25	0.00	53,340.25	0.00	0.00
Support Serv - Instructional	67,706.99	1,277.00	66,429.99	0.00	0.00
Support Serv - Board of Ed	24,467.10	0.00	24,467.10	0.00	0.00
Support Serv - Executive Adm	181,527.30	0.00	181,527.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	90,499.12	129.00	90,370.12	0.00	0.00
Support Serv - Business	5,385.63	3,698.63	0.00	1,687.00	1,687.00
Operations and Maintenance	229,586.49	4,700.00	0.00	224,886.49	0.00
Pupil Transportation	103,800.16	1,797.00	102,003.16	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	7,753.35	0.00	4,086.46	3,666.89	3,666.89
Support Serv - Technology	7,622.88	0.00	0.00	7,622.88	7,622.88
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	83,493.71	1,897.88	81,595.83	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	1,790.00	0.00	1,790.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16,928.23	0.00	834.02	16,094.21	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	132,032.90	65,953.35	66,079.55	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 **	392,447.46	392,447.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,826,041.12	**473,269.57**	**2,098,814.08**	**253,957.47**	**12,976.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
32040 Church School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	154,438.44	0.00	154,438.44	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	4,482.49	4,482.49	0.00	0.00	0.00
Support Serv - Board of Ed	14,529.07	0.00	14,529.07	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,299.08	0.00	7,299.08	0.00	0.00
Support Serv - Business	667.00	0.00	0.00	667.00	667.00
Operations and Maintenance	18,841.83	1,188.41	0.00	17,653.42	0.00
Pupil Transportation	748.33	0.00	748.33	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	1,567.50	1,567.50	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
	202,573.74	**7,238.40**	**177,014.92**	**18,320.42**	**667.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	4,919,401.27	3,349.99	4,916,051.28	0.00	0.00
Support Serv - Pupil	308,583.66	0.00	308,583.66	0.00	0.00
Support Serv - Instructional	231,011.09	31,366.40	199,644.69	0.00	0.00
Support Serv - Board of Ed	21,481.31	0.00	21,481.31	0.00	0.00
Support Serv - Executive Adm	253,940.29	340.28	253,600.01	0.00	0.00
Support Serv - Grant Writer	9,165.32	0.00	9,165.32	0.00	0.00
Support Serv - School Adm	431,898.43	23,019.17	408,879.26	0.00	0.00
Support Serv - Business	191,869.45	18,009.88	10,197.56	163,662.01	163,662.01
Operations and Maintenance	672,214.16	19,176.38	0.00	653,037.78	0.00
Pupil Transportation	495,182.46	61,217.84	433,964.62	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	9,968.18	0.00	0.00	9,968.18	9,968.18
Support Serv - Technology	132,204.89	2,441.98	0.00	129,762.91	129,762.91
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	286,753.99	90,715.71	196,038.28	0.00	0.00
Community Services	1,674.89	0.00	1,674.89	0.00	0.00
Payments to Government Agencies	45,300.00	45,300.00	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	11,019.24	0.00	11,019.24	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,729.75	1,394.16	16,555.48	780.11	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	416,928.67	222,654.22	194,274.45	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 **	812,880.08	812,880.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	670,154.19	670,154.19	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
	9,940,361.32	**2,002,020.28**	**6,981,130.05**	**957,210.99**	**303,393.10**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
32060 Harbor Beach Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,397,929.21	4,289.42	2,393,639.79	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	57,752.68	0.00	57,752.68	0.00	0.00
Support Serv - Board of Ed	47,579.80	0.00	47,579.80	0.00	0.00
Support Serv - Executive Adm	273,075.44	28,610.06	244,465.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	259,832.01	0.00	259,832.01	0.00	0.00
Support Serv - Business	108,805.07	0.00	11,990.58	96,814.49	96,814.49
Operations and Maintenance	460,156.59	2,097.14	0.00	458,059.45	0.00
Pupil Transportation	310,724.46	6,387.80	304,336.66	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	3,896.00	0.00	3,896.00	0.00	0.00
Support Serv - Technology	32,994.34	0.00	0.00	32,994.34	32,994.34
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	133,671.38	9,127.40	124,543.98	0.00	0.00
Community Services	4,120.59	0.00	4,120.59	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	238,772.79	141,852.46	96,920.33	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 **	869,990.05	869,990.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,103.03	17,103.03	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
	5,216,403.44	**1,079,457.36**	**3,549,077.80**	**587,868.28**	**129,808.83**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
32080 North Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,271,426.29	68,555.56	2,202,870.73	0.00	0.00
Support Serv - Pupil	40,486.73	0.00	40,486.73	0.00	0.00
Support Serv - Instructional	115,337.30	7,880.95	107,456.35	0.00	0.00
Support Serv - Board of Ed	25,167.80	0.00	25,167.80	0.00	0.00
Support Serv - Executive Adm	176,289.31	1,577.65	174,711.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	282,449.30	635.00	281,814.30	0.00	0.00
Support Serv - Business	71,793.08	2,436.34	0.00	69,356.74	69,356.74
Operations and Maintenance	338,552.86	0.00	0.00	338,552.86	0.00
Pupil Transportation	222,835.24	0.00	222,835.24	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	6,472.61	0.00	4,684.46	1,788.15	1,788.15
Support Serv - Technology	37,675.69	159.00	9,776.00	27,740.69	27,740.69
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	132,073.51	0.00	132,073.51	0.00	0.00
Community Services	3,312.91	0.00	3,312.91	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	222,781.02	95,390.25	127,390.77	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 **	709,307.16	709,307.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,655,960.81	**885,941.91**	**3,332,580.46**	**437,438.44**	**98,885.58**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,086,710.54	177.35	1,086,533.19	0.00	0.00
Support Serv - Pupil	16,832.96	0.00	16,832.96	0.00	0.00
Support Serv - Instructional	11,618.47	0.00	11,618.47	0.00	0.00
Support Serv - Board of Ed	21,814.95	0.00	21,814.95	0.00	0.00
Support Serv - Executive Adm	47,285.30	0.00	47,285.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	132,114.71	0.00	132,114.71	0.00	0.00
Support Serv - Business	39,734.21	7,850.89	0.00	31,883.32	31,883.32
Operations and Maintenance	171,481.94	3,250.00	0.00	168,231.94	0.00
Pupil Transportation	82,387.87	0.00	82,387.87	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	23,589.09	46.02	0.00	23,543.07	23,543.07
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	56,720.64	0.00	56,720.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,038.63	59,700.83	61,337.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,811,329.31	**71,025.09**	**1,516,645.89**	**223,658.33**	**55,426.39**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
32130 Port Hope Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	471,180.83	0.00	471,180.83	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,200.00	0.00	1,200.00	0.00	0.00
Support Serv - Board of Ed	7,506.21	0.00	7,506.21	0.00	0.00
Support Serv - Executive Adm	98,198.72	0.00	98,198.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	54,352.12	0.00	54,352.12	0.00	0.00
Support Serv - Business	2,552.40	2,552.40	0.00	0.00	0.00
Operations and Maintenance	105,838.40	0.00	0.00	105,838.40	0.00
Pupil Transportation	66,221.48	0.00	66,221.48	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	15,545.25	0.00	15,545.25	0.00	0.00
Community Services	36,773.35	0.00	36,773.35	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	41,807.56	19,287.53	22,520.03	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 **	311,943.25	311,943.25	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
	1,213,119.57	**333,783.18**	**773,497.99**	**105,838.40**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
32170 Ubly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,436,073.65	12,796.41	4,423,277.24	0.00	0.00
Support Serv - Pupil	171,737.77	0.00	171,737.77	0.00	0.00
Support Serv - Instructional	172,441.50	0.00	172,441.50	0.00	0.00
Support Serv - Board of Ed	7,958.58	0.00	7,958.58	0.00	0.00
Support Serv - Executive Adm	213,513.99	10,000.00	203,513.99	0.00	0.00
Support Serv - Grant Writer	1,100.00	0.00	1,100.00	0.00	0.00
Support Serv - School Adm	418,663.79	34,428.50	384,235.29	0.00	0.00
Support Serv - Business	129,543.76	381.04	0.00	129,162.72	129,162.72
Operations and Maintenance	415,161.83	0.00	0.00	415,161.83	0.00
Pupil Transportation	306,885.83	0.00	306,885.83	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	48,436.00	0.00	0.00	48,436.00	48,436.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	232,806.31	22,386.59	210,419.72	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	338,740.02	166,468.83	172,271.19	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 **	206,831.70	206,831.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	328,436.48	328,436.48	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
	7,428,331.21	**781,729.55**	**6,053,841.11**	**592,760.55**	**177,598.72**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
32260 Colfax Township S/D #1F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	129,714.58	0.00	129,714.58	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	11,684.31	0.00	11,684.31	0.00	0.00
Support Serv - Board of Ed	11,478.84	0.00	11,478.84	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	24,280.87	13,465.00	0.00	10,815.87	0.00
Pupil Transportation	2,445.21	0.00	2,445.21	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	1,235.82	1,235.82	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	180,839.63	**14,700.82**	**155,322.94**	**10,815.87**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	84,397.65	0.00	84,397.65	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	18,379.99	9,225.48	9,154.51	0.00	0.00
Support Serv - Board of Ed	20,865.14	0.00	20,865.14	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	24,326.50	8,876.00	0.00	15,450.50	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	147,969.28	**18,101.48**	**114,417.30**	**15,450.50**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
32620 Sigel Township S/D #4F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	155,879.45	0.00	155,879.45	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	9,810.19	5,475.24	4,334.95	0.00	0.00
Support Serv - Board of Ed	6,562.84	0.00	6,562.84	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	924.82	0.00	365.82	559.00	559.00
Operations and Maintenance	25,733.97	0.00	0.00	25,733.97	0.00
Pupil Transportation	35.00	0.00	35.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	198,946.27	**5,475.24**	**167,178.06**	**26,292.97**	**559.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	65,208.95	0.00	65,208.95	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	23,908.97	23,908.97	0.00	0.00	0.00
Support Serv - Board of Ed	18,349.65	0.00	18,349.65	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,329.87	0.00	0.00	5,329.87	0.00
Pupil Transportation	547.49	0.00	547.49	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	566.25	566.25	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	113,911.18	**24,475.22**	**84,106.09**	**5,329.87**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	140,605.19	0.00	140,605.19	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	17,995.00	17,995.00	0.00	0.00	0.00
Support Serv - Board of Ed	20,660.96	0.00	20,660.96	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,762.27	774.68	0.00	11,987.59	0.00
Pupil Transportation	606.70	0.00	606.70	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	2,374.12	2,374.12	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	195,004.24	**21,143.80**	**161,872.85**	**11,987.59**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33000 Ingham ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,848,170.41	33,797.72	7,814,372.69	0.00	0.00
Support Serv - Pupil	147,459.89	0.00	147,459.89	0.00	0.00
Support Serv - Instructional	2,825,798.64	54,234.82	2,771,563.82	0.00	0.00
Support Serv - Board of Ed	58,030.15	0.00	58,030.15	0.00	0.00
Support Serv - Executive Adm	195,270.30	0.00	195,270.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	308,890.67	0.00	308,890.67	0.00	0.00
Support Serv - Business	1,217,805.63	496.80	3,744.85	1,213,563.98	1,213,563.98
Operations and Maintenance	134,020.20	58.85	13,032.00	120,929.35	0.00
Pupil Transportation	622,270.39	0.00	622,270.39	0.00	0.00
Support Serv - Planning & Research	535,456.74	0.00	535,456.74	0.00	0.00
Support Serv - Communication	83,795.44	0.00	83,795.44	0.00	0.00
Support Serv - Staff & Personnel	79,394.11	369.99	560.00	78,464.12	78,464.12
Support Serv - Technology	947,724.93	30,549.11	8,346.13	908,829.69	908,829.69
Support Serv - Pupil Accounting	194,288.94	310.07	193,978.87	0.00	0.00
Support Serv - Central - Other	49,452.90	0.00	49,452.90	0.00	0.00
Support Serv - Other	68,375.00	0.00	68,375.00	0.00	0.00
Community Services	200,378.83	0.00	200,378.83	0.00	0.00
Payments to Government Agencies	5,540,141.42	5,540,141.42	0.00	0.00	0.00
Facilities Acquisition	4,763.68	4,763.68	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,218,965.01	220,536.08	8,998,428.93	0.00	0.00
Support Serv - Pupil	11,346,512.47	48,175.45	11,298,337.02	0.00	0.00
Support Serv - Instructional	2,363,603.62	43,634.22	2,319,969.40	0.00	0.00
Support Serv - Board of Ed	28,552.00	0.00	28,552.00	0.00	0.00
Support Serv - Executive Adm	436,542.23	0.00	436,542.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,150,126.91	4,761.42	1,145,365.49	0.00	0.00
Support Serv - Business	1,058,190.62	1,593.13	0.00	1,056,597.49	1,056,597.49
Operations and Maintenance	1,269,752.56	922.00	0.00	1,268,830.56	0.00
Pupil Transportation	8,017,545.31	0.00	8,017,545.31	0.00	0.00
Support Serv - Planning & Research	103,447.30	1,151.75	102,295.55	0.00	0.00
Support Serv - Communication	249,268.83	0.00	249,268.83	0.00	0.00
Support Serv - Staff & Personnel	352,769.08	1,942.44	0.00	350,826.64	350,826.64
Support Serv - Technology	945,733.43	94,977.06	1,260.70	849,495.67	849,495.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	94,821.18	4,921.20	89,899.98	0.00	0.00
Support Serv - Other	560,293.01	310.06	559,982.95	0.00	0.00
Community Services	1,043,506.99	0.00	1,043,506.99	0.00	0.00
Payments to Government Agencies	38,816,522.39	38,816,522.39	0.00	0.00	0.00
Facilities Acquisition	26,618.52	26,618.52	0.00	0.00	0.00
Debt Service Funds					
All Costs **	632,789.96	632,789.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	696,048.28	696,048.28	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
	99,473,097.97	**46,259,626.42**	**47,365,934.05**	**5,847,537.50**	**4,457,777.59**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33010 East Lansing School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,347,729.18	65,462.95	22,282,266.23	0.00	0.00
Support Serv - Pupil	2,477,857.00	16,589.59	2,461,267.41	0.00	0.00
Support Serv - Instructional	2,117,770.97	11,184.11	2,106,586.86	0.00	0.00
Support Serv - Board of Ed	133,374.21	1,288.49	132,085.72	0.00	0.00
Support Serv - Executive Adm	257,820.47	3,645.26	254,175.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,371,149.97	13,244.83	2,357,905.14	0.00	0.00
Support Serv - Business	408,894.22	2,812.43	0.00	406,081.79	406,081.79
Operations and Maintenance	3,161,902.08	18,711.08	0.00	3,143,191.00	0.00
Pupil Transportation	836,047.85	56.25	835,991.60	0.00	0.00
Support Serv - Planning & Research	1,243.00	0.00	1,243.00	0.00	0.00
Support Serv - Communication	66,344.80	198.00	66,146.80	0.00	0.00
Support Serv - Staff & Personnel	163,846.90	303.30	4,201.51	159,342.09	159,342.09
Support Serv - Technology	240,907.59	53,384.92	0.00	187,522.67	187,522.67
Support Serv - Pupil Accounting	14,061.10	0.00	14,061.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	593,398.23	579.00	592,819.23	0.00	0.00
Community Services	28,841.31	0.00	28,841.31	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	56,872.20	0.00	56,872.20	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	819.55	0.00	819.55	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,352.65	0.00	1,962.53	390.12	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	949,834.33	453,514.75	496,319.58	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 **	9,820,250.90	9,820,250.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	320,808.50	320,808.50	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
	46,372,127.01	**10,782,034.36**	**31,693,564.98**	**3,896,527.67**	**752,946.55**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33020 Lansing Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	86,875,495.34	476,545.17	86,398,950.17	0.00	0.00
Support Serv - Pupil	13,900,123.31	30,540.48	13,869,582.83	0.00	0.00
Support Serv - Instructional	8,024,746.76	157,571.77	7,867,174.99	0.00	0.00
Support Serv - Board of Ed	442,857.66	9,418.96	433,438.70	0.00	0.00
Support Serv - Executive Adm	583,523.28	10,860.22	572,663.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,008,165.78	8,980.08	6,999,185.70	0.00	0.00
Support Serv - Business	3,756,948.71	16,901.90	57,385.98	3,682,660.83	3,682,660.83
Operations and Maintenance	14,997,251.18	5,373.54	819,268.95	14,172,608.69	0.00
Pupil Transportation	8,336,880.94	6,203.50	8,330,677.44	0.00	0.00
Support Serv - Planning & Research	308,681.11	0.00	308,681.11	0.00	0.00
Support Serv - Communication	49,116.36	0.00	49,116.36	0.00	0.00
Support Serv - Staff & Personnel	967,935.23	22,644.01	32,162.35	913,128.87	913,128.87
Support Serv - Technology	1,156,266.16	8,660.37	0.00	1,147,605.79	1,147,605.79
Support Serv - Pupil Accounting	374,541.33	12,597.49	361,943.84	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,364,381.28	3,275.00	1,361,106.28	0.00	0.00
Community Services	517,133.43	32,645.53	484,487.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	65,030.00	65,030.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,122.65	0.00	7,981.96	140.69	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,744,799.76	3,062,551.85	3,682,247.91	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 **	42,173,511.17	42,173,511.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,730,256.19	4,730,256.19	0.00	0.00	0.00
Trust Funds					
All Costs *	136,945.89	0.00	136,945.89	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
	202,522,713.52	**50,833,567.23**	**131,773,001.42**	**19,916,144.87**	**5,743,395.49**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33040 Dansville Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,439,231.77	3,615.00	4,435,616.77	0.00	0.00
Support Serv - Pupil	452,921.99	0.00	452,921.99	0.00	0.00
Support Serv - Instructional	238,178.74	34,194.24	203,984.50	0.00	0.00
Support Serv - Board of Ed	35,737.17	0.00	35,737.17	0.00	0.00
Support Serv - Executive Adm	237,792.54	0.00	237,792.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	480,672.35	0.00	480,672.35	0.00	0.00
Support Serv - Business	112,102.49	5,481.72	1,500.00	105,120.77	105,120.77
Operations and Maintenance	585,910.40	1,415.45	0.00	584,494.95	0.00
Pupil Transportation	420,108.18	0.00	420,108.18	0.00	0.00
Support Serv - Planning & Research	2,566.08	0.00	2,566.08	0.00	0.00
Support Serv - Communication	2,194.01	0.00	2,194.01	0.00	0.00
Support Serv - Staff & Personnel	1,159.25	0.00	0.00	1,159.25	1,159.25
Support Serv - Technology	72,285.00	0.00	1,000.00	71,285.00	71,285.00
Support Serv - Pupil Accounting	8,218.00	0.00	8,218.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	206,281.20	0.00	206,281.20	0.00	0.00
Community Services	1,234.90	0.00	1,234.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	256,179.13	256,179.13	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	342,094.60	176,484.48	165,610.12	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 **	409,996.85	409,996.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	45,859.00	45,859.00	0.00	0.00	0.00
Trust Funds					
All Costs *	7,963.24	0.00	7,963.24	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,358,686.89	**933,225.87**	**6,663,401.05**	**762,059.97**	**177,565.02**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33060 Haslett Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,999,068.17	3,548.17	13,995,520.00	0.00	0.00
Support Serv - Pupil	2,339,056.95	0.00	2,339,056.95	0.00	0.00
Support Serv - Instructional	1,148,405.26	51,517.00	1,096,888.26	0.00	0.00
Support Serv - Board of Ed	57,929.74	0.00	57,929.74	0.00	0.00
Support Serv - Executive Adm	331,401.16	0.00	331,401.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,564,027.54	0.00	1,564,027.54	0.00	0.00
Support Serv - Business	536,589.58	75,830.18	0.00	460,759.40	460,759.40
Operations and Maintenance	2,604,461.07	10,938.99	0.00	2,593,522.08	0.00
Pupil Transportation	1,058,189.55	236,951.55	821,238.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	497,888.78	51,517.30	0.00	446,371.48	446,371.48
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	467,473.54	0.00	467,473.54	0.00	0.00
Community Services	907,780.72	0.00	907,780.72	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	29,351.89	0.00	22,013.83	7,338.06	7,338.06
Operations and Maintenance	30,921.67	0.00	23,191.23	7,730.44	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	901,176.99	413,877.25	487,299.74	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 **	5,876,092.81	5,876,092.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	303,715.01	303,715.01	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
	32,653,530.43	**7,023,988.26**	**22,113,820.71**	**3,515,721.46**	**914,468.94**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33070 Holt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	35,898,904.16	10,701.08	35,888,203.08	0.00	0.00
Support Serv - Pupil	4,394,531.26	0.00	4,394,531.26	0.00	0.00
Support Serv - Instructional	3,132,471.12	4,022.98	3,128,448.14	0.00	0.00
Support Serv - Board of Ed	90,863.89	0.00	90,863.89	0.00	0.00
Support Serv - Executive Adm	301,803.20	0.00	301,803.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,149,220.83	0.00	3,149,220.83	0.00	0.00
Support Serv - Business	1,013,817.40	115,062.53	0.00	898,754.87	898,754.87
Operations and Maintenance	5,578,445.98	32,724.31	0.00	5,545,721.67	0.00
Pupil Transportation	1,599,640.18	0.00	1,599,640.18	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	454,011.02	2,626.50	0.00	451,384.52	451,384.52
Support Serv - Technology	370,870.07	36,745.09	0.00	334,124.98	334,124.98
Support Serv - Pupil Accounting	38,601.91	0.00	38,601.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	808,951.26	9,509.47	799,441.79	0.00	0.00
Community Services	1,602,830.25	0.00	1,602,830.25	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	5,757.31	0.00	4,202.83	1,554.48	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	2,133,529.98	1,027,267.55	1,106,262.43	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 **	9,027,277.63	9,027,277.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,025,024.41	1,025,024.41	0.00	0.00	0.00
Trust Funds					
All Costs *	5,200.00	0.00	5,200.00	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
	70,631,751.86	**11,290,961.55**	**52,109,249.79**	**7,231,540.52**	**1,684,264.37**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33100 Leslie Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,850,460.14	12,083.94	6,838,376.20	0.00	0.00
Support Serv - Pupil	698,275.27	0.00	698,275.27	0.00	0.00
Support Serv - Instructional	415,088.84	54,504.81	360,584.03	0.00	0.00
Support Serv - Board of Ed	50,912.55	0.00	50,912.55	0.00	0.00
Support Serv - Executive Adm	234,955.31	0.00	234,955.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	731,782.87	264.99	731,517.88	0.00	0.00
Support Serv - Business	202,966.30	11,416.83	5,287.00	186,262.47	186,262.47
Operations and Maintenance	1,115,619.50	67,052.69	0.00	1,048,566.81	0.00
Pupil Transportation	664,435.13	2,650.00	661,785.13	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	1,902.90	0.00	992.90	910.00	910.00
Support Serv - Technology	176,821.10	1,003.00	0.00	175,818.10	175,818.10
Support Serv - Pupil Accounting	25,125.69	0.00	25,125.69	0.00	0.00
Support Serv - Central - Other	37,460.53	0.00	37,460.53	0.00	0.00
Support Serv - Other	292,785.04	0.00	292,785.04	0.00	0.00
Community Services	11,789.68	0.00	11,789.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,357.37	11,357.37	7,000.00	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	579,301.74	296,363.29	282,938.45	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 **	1,457,764.21	1,457,764.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	224,928.70	224,928.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,790,732.87	**2,139,389.83**	**10,239,785.66**	**1,411,557.38**	**362,990.57**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33130 Mason Public Schools (Ingham)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,286,019.81	52,014.12	16,234,005.69	0.00	0.00
Support Serv - Pupil	1,877,442.42	0.00	1,877,442.42	0.00	0.00
Support Serv - Instructional	1,146,651.77	39,720.29	1,106,931.48	0.00	0.00
Support Serv - Board of Ed	49,487.68	0.00	49,487.68	0.00	0.00
Support Serv - Executive Adm	264,720.40	0.00	264,720.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,389,097.53	2,134.77	1,386,962.76	0.00	0.00
Support Serv - Business	416,969.96	96,659.91	0.00	320,310.05	320,310.05
Operations and Maintenance	2,402,846.45	17,748.57	0.00	2,385,097.88	0.00
Pupil Transportation	1,093,837.35	55,000.00	1,038,837.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	682.87	0.00	682.87	0.00	0.00
Support Serv - Staff & Personnel	308,522.15	0.00	498.65	308,023.50	308,023.50
Support Serv - Technology	473,074.11	41,678.10	65,192.70	366,203.31	366,203.31
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	706,100.71	17,074.39	689,026.32	0.00	0.00
Community Services	356,878.58	1,871.29	355,007.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,200.00	7,200.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,360,082.03	654,966.44	705,115.59	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 **	11,923,193.95	11,923,193.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	959,796.14	959,796.14	0.00	0.00	0.00
Trust Funds					
All Costs *	788.24	0.00	788.24	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,023,392.15	**13,869,057.97**	**23,774,699.44**	**3,379,634.74**	**994,536.86**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33170 Okemos Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,310,722.76	0.00	24,310,722.76	0.00	0.00
Support Serv - Pupil	2,087,465.30	0.00	2,087,465.30	0.00	0.00
Support Serv - Instructional	1,403,300.13	9,256.70	1,394,043.43	0.00	0.00
Support Serv - Board of Ed	110,183.76	0.00	110,183.76	0.00	0.00
Support Serv - Executive Adm	344,786.26	0.00	344,786.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,132,896.28	0.00	2,132,896.28	0.00	0.00
Support Serv - Business	1,131,585.63	671.99	0.00	1,130,913.64	1,130,913.64
Operations and Maintenance	3,765,989.34	20,000.00	13,943.00	3,732,046.34	0.00
Pupil Transportation	953,367.86	0.00	953,367.86	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	4,509.38	0.00	0.00	4,509.38	4,509.38
Support Serv - Technology	244,860.39	0.00	0.00	244,860.39	244,860.39
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,617.73	2,617.73	0.00	0.00	0.00
Support Serv - Other	657,189.31	0.00	657,189.31	0.00	0.00
Community Services	33,722.11	0.00	33,722.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,428,773.33	640,428.71	788,344.62	0.00	0.00
Community Services	1,985,529.44	38,395.96	1,947,133.48	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 **	7,853,328.13	7,853,328.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,454,815.60	1,454,815.60	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
	49,905,642.74	**10,019,514.82**	**34,773,798.17**	**5,112,329.75**	**1,380,283.41**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33200 Stockbridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,892,291.31	3,377.61	7,888,913.70	0.00	0.00
Support Serv - Pupil	786,602.75	0.00	786,602.75	0.00	0.00
Support Serv - Instructional	569,430.30	11,169.85	558,260.45	0.00	0.00
Support Serv - Board of Ed	51,891.75	0.00	51,891.75	0.00	0.00
Support Serv - Executive Adm	289,549.83	0.00	289,549.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	899,150.50	0.00	899,150.50	0.00	0.00
Support Serv - Business	263,489.93	11,367.52	15,360.00	236,762.41	236,762.41
Operations and Maintenance	1,393,430.94	3,442.50	70,250.00	1,319,738.44	0.00
Pupil Transportation	693,287.65	56,574.90	636,712.75	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	7,763.20	0.00	7,056.00	707.20	707.20
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	271,693.57	3,544.30	268,149.27	0.00	0.00
Community Services	399,722.56	207.61	399,514.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,070.00	0.00	4,070.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	597,061.35	286,648.34	310,413.01	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 **	1,350,582.52	1,350,582.52	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
	15,470,018.16	**1,726,915.15**	**12,185,894.96**	**1,557,208.05**	**237,469.61**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33215 Waverly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,734,779.49	4,376.22	17,730,403.27	0.00	0.00
Support Serv - Pupil	1,917,483.16	0.00	1,917,483.16	0.00	0.00
Support Serv - Instructional	2,007,350.01	105,881.99	1,901,468.02	0.00	0.00
Support Serv - Board of Ed	156,329.80	0.00	156,329.80	0.00	0.00
Support Serv - Executive Adm	379,362.02	0.00	379,362.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,815,844.44	832.00	1,815,012.44	0.00	0.00
Support Serv - Business	451,259.49	102,309.24	0.00	348,950.25	348,950.25
Operations and Maintenance	3,018,670.23	54,506.00	0.00	2,964,164.23	0.00
Pupil Transportation	1,019,664.38	121,633.50	898,030.88	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	172,663.06	0.00	1,800.00	170,863.06	170,863.06
Support Serv - Technology	179,277.49	835.00	0.00	178,442.49	178,442.49
Support Serv - Pupil Accounting	878.46	0.00	878.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	389,108.72	0.00	389,108.72	0.00	0.00
Community Services	42,592.41	13,928.85	28,663.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,000.00	0.00	11,000.00	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	26,601.00	0.00	26,334.99	266.01	266.01
Operations and Maintenance	290.00	0.00	290.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,139,098.47	620,340.33	518,758.14	0.00	0.00
Community Services	207,554.12	0.00	207,554.12	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 **	4,364,500.00	4,364,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,034,306.75	**5,389,143.13**	**25,982,477.58**	**3,662,686.04**	**698,521.81**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33220 Webberville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,367,783.05	17,554.00	3,350,229.05	0.00	0.00
Support Serv - Pupil	263,469.54	0.00	263,469.54	0.00	0.00
Support Serv - Instructional	199,565.14	2,915.00	196,650.14	0.00	0.00
Support Serv - Board of Ed	23,946.87	0.00	23,946.87	0.00	0.00
Support Serv - Executive Adm	217,087.19	7,146.71	209,940.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	334,051.33	0.00	334,051.33	0.00	0.00
Support Serv - Business	126,748.72	32,022.94	0.00	94,725.78	94,725.78
Operations and Maintenance	654,209.39	0.00	1,170.00	653,039.39	0.00
Pupil Transportation	431,650.31	180,000.00	251,650.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,522.85	0.00	33,522.85	0.00	0.00
Support Serv - Staff & Personnel	2,147.11	0.00	1,699.02	448.09	448.09
Support Serv - Technology	52,001.45	2,915.00	6,008.00	43,078.45	43,078.45
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	166,393.10	0.00	166,393.10	0.00	0.00
Community Services	52,448.73	0.00	52,448.73	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	478.00	0.00	478.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	36,978.34	0.00	0.00	36,978.34	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	223,670.35	104,488.82	119,181.53	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 **	1,170,689.69	1,170,689.69	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 *	1,530.00	0.00	1,530.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,358,371.16	**1,517,732.16**	**5,012,368.95**	**828,270.05**	**138,252.32**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33230 Williamston Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,276,042.11	24,136.42	10,251,905.69	0.00	0.00
Support Serv - Pupil	737,386.06	0.00	737,386.06	0.00	0.00
Support Serv - Instructional	814,308.75	6,658.08	807,650.67	0.00	0.00
Support Serv - Board of Ed	61,397.87	0.00	61,397.87	0.00	0.00
Support Serv - Executive Adm	137,689.15	0.00	137,689.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	891,665.31	0.00	891,665.31	0.00	0.00
Support Serv - Business	390,942.52	55,910.00	0.00	335,032.52	335,032.52
Operations and Maintenance	1,604,271.69	35,749.00	0.00	1,568,522.69	0.00
Pupil Transportation	615,330.90	0.00	615,330.90	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	3,718.75	0.00	0.00	3,718.75	3,718.75
Support Serv - Technology	76,418.79	0.00	0.00	76,418.79	76,418.79
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	294,685.38	14,658.80	280,026.58	0.00	0.00
Community Services	2,865.00	0.00	2,865.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	28,809.84	0.00	28,809.84	0.00	0.00
Special Revenue Funds					
Instructional	39,505.47	1,168.26	38,337.21	0.00	0.00
Support Serv - Pupil	1,509.25	0.00	1,509.25	0.00	0.00
Support Serv - Instructional	739.60	0.00	739.60	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	2,758.68	0.00	2,758.68	0.00	0.00
Support Serv - Business	56.90	56.90	0.00	0.00	0.00
Operations and Maintenance	27,082.00	0.00	0.00	27,082.00	0.00
Pupil Transportation	707.00	0.00	707.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	558,608.14	291,273.81	267,334.33	0.00	0.00
Community Services	687,622.15	6,162.88	681,459.27	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 **	7,171,065.01	7,171,065.01	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 *	342.84	0.00	342.84	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,425,529.16	**7,606,839.16**	**14,807,915.25**	**2,010,774.75**	**415,170.06**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33901 Cole Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	737,655.70	22,802.25	714,853.45	0.00	0.00
Support Serv - Pupil	130,934.00	0.00	130,934.00	0.00	0.00
Support Serv - Instructional	18,480.92	0.00	18,480.92	0.00	0.00
Support Serv - Board of Ed	15,575.67	0.00	15,575.67	0.00	0.00
Support Serv - Executive Adm	38,291.75	0.00	38,291.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	188,789.12	607.00	188,182.12	0.00	0.00
Support Serv - Business	57,018.74	0.00	0.00	57,018.74	57,018.74
Operations and Maintenance	148,812.86	66,589.53	0.00	82,223.33	0.00
Pupil Transportation	2,071.05	0.00	2,071.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,288.49	0.00	3,288.49	0.00	0.00
Support Serv - Staff & Personnel	355.50	0.00	0.00	355.50	355.50
Support Serv - Technology	2,415.00	0.00	0.00	2,415.00	2,415.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,879.20	0.00	3,879.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	70,691.94	4,179.31	66,512.63	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 **	268,159.50	268,159.50	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
	1,686,419.44	**362,337.59**	**1,182,069.28**	**142,012.57**	**59,789.24**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,913,326.75	5,702.40	1,907,624.35	0.00	0.00
Support Serv - Pupil	147,002.77	0.00	147,002.77	0.00	0.00
Support Serv - Instructional	106,773.14	0.00	106,773.14	0.00	0.00
Support Serv - Board of Ed	46,430.14	0.00	46,430.14	0.00	0.00
Support Serv - Executive Adm	273,115.01	4,895.00	268,220.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	132,471.93	0.00	132,471.93	0.00	0.00
Support Serv - Business	77,244.70	3,933.52	0.00	73,311.18	73,311.18
Operations and Maintenance	223,059.63	0.00	0.00	223,059.63	0.00
Pupil Transportation	387,753.14	0.00	387,753.14	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,738.12	213,294.99	101,443.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,621,915.33	**227,825.91**	**3,097,718.61**	**296,370.81**	**73,311.18**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33904 Mid-Michigan Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,036,262.46	119,737.82	916,524.64	0.00	0.00
Support Serv - Pupil	164,639.57	0.00	164,639.57	0.00	0.00
Support Serv - Instructional	188,950.11	0.00	188,950.11	0.00	0.00
Support Serv - Board of Ed	17,106.36	0.00	17,106.36	0.00	0.00
Support Serv - Executive Adm	101,703.10	27.31	101,675.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	105,392.28	0.00	105,392.28	0.00	0.00
Support Serv - Business	97,369.63	0.00	0.00	97,369.63	97,369.63
Operations and Maintenance	235,669.39	0.00	0.00	235,669.39	0.00
Pupil Transportation	63,042.39	0.00	63,042.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,362.25	0.00	3,362.25	0.00	0.00
Support Serv - Staff & Personnel	39,070.65	0.00	150.00	38,920.65	38,920.65
Support Serv - Technology	75,233.32	0.00	0.00	75,233.32	75,233.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,398.18	0.00	1,398.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	15,419.30	15,419.30	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	107,653.86	9,324.89	98,328.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,252,272.85	**144,509.32**	**1,660,570.54**	**447,192.99**	**211,523.60**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33906 White Pine Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	400,754.86	0.00	400,754.86	0.00	0.00
Support Serv - Pupil	3,350.00	0.00	3,350.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	11,076.38	0.00	11,076.38	0.00	0.00
Support Serv - Executive Adm	43,844.75	0.00	43,844.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	189,711.87	0.00	189,711.87	0.00	0.00
Support Serv - Business	10,241.98	0.00	0.00	10,241.98	10,241.98
Operations and Maintenance	63,663.14	0.00	0.00	63,663.14	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	0.00	0.00	0.00	0.00	0.00
Community Services	5,708.45	0.00	5,708.45	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	30,404.06	23,792.09	6,611.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	758,755.49	**23,792.09**	**661,058.28**	**73,905.12**	**10,241.98**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33909 Windemere Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,780,468.00	0.00	2,780,468.00	0.00	0.00
Support Serv - Pupil	23,420.00	0.00	23,420.00	0.00	0.00
Support Serv - Instructional	531,563.00	0.00	531,563.00	0.00	0.00
Support Serv - Board of Ed	96,565.00	0.00	96,565.00	0.00	0.00
Support Serv - Executive Adm	389,671.00	0.00	389,671.00	0.00	0.00
Support Serv - Grant Writer	27,817.00	0.00	27,817.00	0.00	0.00
Support Serv - School Adm	454,023.00	0.00	454,023.00	0.00	0.00
Support Serv - Business	100,548.00	0.00	0.00	100,548.00	100,548.00
Operations and Maintenance	1,223,827.00	0.00	0.00	1,223,827.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,502.00	0.00	50,502.00	0.00	0.00
Support Serv - Staff & Personnel	158,254.00	0.00	0.00	158,254.00	158,254.00
Support Serv - Technology	101,527.00	0.00	0.00	101,527.00	101,527.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	41,925.00	0.00	41,925.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	245,371.00	7,415.00	237,956.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,225,481.00	**7,415.00**	**4,633,910.00**	**1,584,156.00**	**360,329.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33910 Lansing Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,018,149.00	0.00	2,018,149.00	0.00	0.00
Support Serv - Pupil	59,108.00	0.00	59,108.00	0.00	0.00
Support Serv - Instructional	404,587.00	0.00	404,587.00	0.00	0.00
Support Serv - Board of Ed	51,262.00	0.00	51,262.00	0.00	0.00
Support Serv - Executive Adm	251,924.00	0.00	251,924.00	0.00	0.00
Support Serv - Grant Writer	11,807.00	0.00	11,807.00	0.00	0.00
Support Serv - School Adm	338,106.00	0.00	338,106.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	1,305,926.00	0.00	3,294.00	1,302,632.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,827.00	0.00	20,827.00	0.00	0.00
Support Serv - Staff & Personnel	79,604.00	0.00	0.00	79,604.00	79,604.00
Support Serv - Technology	43,094.00	0.00	0.00	43,094.00	43,094.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	236,036.00	4,925.00	231,111.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,901,062.00	**4,925.00**	**3,413,902.00**	**1,482,235.00**	**179,603.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
33911 Michigan Connections Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,221,164.86	116,789.40	3,104,375.46	0.00	0.00
Support Serv - Pupil	26,051.24	0.00	26,051.24	0.00	0.00
Support Serv - Instructional	309,554.63	0.00	309,554.63	0.00	0.00
Support Serv - Board of Ed	5,938.01	0.00	5,938.01	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,508,410.78	17,755.73	1,490,655.05	0.00	0.00
Support Serv - Business	732,273.65	81,434.18	0.00	650,839.47	650,839.47
Operations and Maintenance	56,663.72	0.00	0.00	56,663.72	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	4,332.47	0.00	0.00	4,332.47	4,332.47
Support Serv - Technology	95,400.83	0.00	0.00	95,400.83	95,400.83
Support Serv - Pupil Accounting	54,800.00	0.00	54,800.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,014,590.19	**215,979.31**	**4,991,374.39**	**807,236.49**	**750,572.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
34000 Ionia ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	150,768.73	12,530.71	138,238.02	0.00	0.00
Support Serv - Pupil	350,375.31	0.00	350,375.31	0.00	0.00
Support Serv - Instructional	766,139.45	1,236.66	764,902.79	0.00	0.00
Support Serv - Board of Ed	32,819.16	0.00	32,819.16	0.00	0.00
Support Serv - Executive Adm	167,470.52	0.00	167,470.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	544,488.88	1,598.99	0.00	542,889.89	542,889.89
Operations and Maintenance	74,372.49	0.00	0.00	74,372.49	0.00
Pupil Transportation	48.84	0.00	48.84	0.00	0.00
Support Serv - Planning & Research	113,372.15	0.00	113,372.15	0.00	0.00
Support Serv - Communication	17,928.94	0.00	17,928.94	0.00	0.00
Support Serv - Staff & Personnel	58,649.93	0.00	675.00	57,974.93	57,974.93
Support Serv - Technology	365,450.74	5,897.25	5,275.00	354,278.49	354,278.49
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	1,195,934.55	6,884.99	1,189,049.56	0.00	0.00
Payments to Government Agencies	761,600.00	761,600.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,344,450.80	75,270.71	7,269,180.09	0.00	0.00
Support Serv - Pupil	8,338,636.46	9,250.08	8,329,386.38	0.00	0.00
Support Serv - Instructional	832,407.05	0.00	832,407.05	0.00	0.00
Support Serv - Board of Ed	39,384.52	0.00	39,384.52	0.00	0.00
Support Serv - Executive Adm	72,431.92	0.00	72,431.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	358,485.12	421.98	358,063.14	0.00	0.00
Support Serv - Business	160,640.05	2,163.50	0.00	158,476.55	158,476.55
Operations and Maintenance	434,072.50	15,932.98	7,905.52	410,234.00	0.00
Pupil Transportation	210,550.88	20,916.00	189,634.88	0.00	0.00
Support Serv - Planning & Research	510,162.85	0.00	510,162.85	0.00	0.00
Support Serv - Communication	4,112.02	0.00	4,112.02	0.00	0.00
Support Serv - Staff & Personnel	84,426.19	0.00	37,269.42	47,156.77	47,156.77
Support Serv - Technology	174,696.75	5,154.80	0.00	169,541.95	169,541.95
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	45,060.26	0.00	45,060.26	0.00	0.00
Payments to Government Agencies	2,105,865.29	2,105,865.29	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	176,945.50	176,945.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,491,747.85	**3,201,669.44**	**20,475,153.34**	**1,814,925.07**	**1,330,318.58**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
34010 Ionia Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,431,810.74	5,581.22	16,426,229.52	0.00	0.00
Support Serv - Pupil	1,262,283.49	0.00	1,262,283.49	0.00	0.00
Support Serv - Instructional	659,798.07	0.00	659,798.07	0.00	0.00
Support Serv - Board of Ed	99,353.56	0.00	99,353.56	0.00	0.00
Support Serv - Executive Adm	345,225.02	0.00	345,225.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,860,430.62	0.00	1,860,430.62	0.00	0.00
Support Serv - Business	354,270.99	14,916.67	0.00	339,354.32	339,354.32
Operations and Maintenance	2,457,824.72	38,254.72	0.00	2,419,570.00	0.00
Pupil Transportation	1,550,338.47	95,407.23	1,454,931.24	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	367,725.30	7,000.00	0.00	360,725.30	360,725.30
Support Serv - Pupil Accounting	72,385.97	0.00	72,385.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	473,148.88	0.00	473,148.88	0.00	0.00
Community Services	205,195.38	0.00	205,195.38	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	1,543,012.07	892,072.01	650,940.06	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 **	3,769,109.00	3,769,109.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,185.54	30,185.54	0.00	0.00	0.00
Trust Funds					
All Costs *	39,376.00	0.00	39,376.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,521,473.82	**4,852,526.39**	**23,549,297.81**	**3,119,649.62**	**700,079.62**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
34040 Palo Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	482,532.31	0.00	482,532.31	0.00	0.00
Support Serv - Pupil	17,357.00	0.00	17,357.00	0.00	0.00
Support Serv - Instructional	19,036.43	0.00	19,036.43	0.00	0.00
Support Serv - Board of Ed	12,044.07	0.00	12,044.07	0.00	0.00
Support Serv - Executive Adm	55,454.87	0.00	55,454.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	28,214.26	5,329.00	1,714.85	21,170.41	21,170.41
Operations and Maintenance	112,792.09	0.00	0.00	112,792.09	0.00
Pupil Transportation	68,027.65	6,600.00	61,427.65	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	1,544.29	0.00	1,425.79	118.50	118.50
Support Serv - Technology	4,503.37	0.00	0.00	4,503.37	4,503.37
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	1,851.77	0.00	1,851.77	0.00	0.00
Community Services	252.30	0.00	252.30	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	49,676.00	16,560.55	33,115.45	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 **	47,490.00	47,490.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,648.36	1,648.36	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
	902,424.77	**77,627.91**	**686,212.49**	**138,584.37**	**25,792.28**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
34080 Belding Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,437,728.76	0.00	11,437,728.76	0.00	0.00
Support Serv - Pupil	988,619.38	0.00	988,619.38	0.00	0.00
Support Serv - Instructional	569,282.93	0.00	569,282.93	0.00	0.00
Support Serv - Board of Ed	75,344.90	0.00	75,344.90	0.00	0.00
Support Serv - Executive Adm	268,043.90	0.00	268,043.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,159,457.41	0.00	1,159,457.41	0.00	0.00
Support Serv - Business	262,182.60	17,598.70	11,230.86	233,353.04	233,353.04
Operations and Maintenance	1,751,638.48	23,146.19	216.00	1,728,276.29	0.00
Pupil Transportation	759,655.19	0.00	759,655.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	20,590.54	0.00	6,852.53	13,738.01	13,738.01
Support Serv - Technology	343,101.57	62,505.91	12,220.68	268,374.98	268,374.98
Support Serv - Pupil Accounting	33,865.79	0.00	33,865.79	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	339,956.29	320.00	339,636.29	0.00	0.00
Community Services	156,831.41	0.00	156,831.41	0.00	0.00
Payments to Government Agencies	35,183.00	35,183.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	871,517.89	440,613.76	430,904.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,930,394.50	4,930,394.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	19,585,476.27	19,585,476.27	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
	43,588,870.81	**25,095,238.33**	**16,249,890.16**	**2,243,742.32**	**515,466.03**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
34090 Lakewood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,465,695.95	43,219.99	10,422,475.96	0.00	0.00
Support Serv - Pupil	841,858.17	0.00	841,858.17	0.00	0.00
Support Serv - Instructional	459,763.55	0.00	459,763.55	0.00	0.00
Support Serv - Board of Ed	48,038.89	0.00	48,038.89	0.00	0.00
Support Serv - Executive Adm	250,828.64	4,997.00	245,831.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,104,606.81	0.00	1,104,606.81	0.00	0.00
Support Serv - Business	295,529.67	20,230.96	22,816.86	252,481.85	252,481.85
Operations and Maintenance	1,450,920.25	26,634.00	54.39	1,424,231.86	0.00
Pupil Transportation	1,842,581.46	655,080.30	1,187,501.16	0.00	0.00
Support Serv - Planning & Research	4,703.17	0.00	4,703.17	0.00	0.00
Support Serv - Communication	4,802.23	0.00	4,802.23	0.00	0.00
Support Serv - Staff & Personnel	23,994.48	0.00	6,187.48	17,807.00	17,807.00
Support Serv - Technology	283,951.30	22,659.08	11,408.00	249,884.22	249,884.22
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	360,909.21	0.00	360,909.21	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	760,989.19	378,770.95	382,218.24	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 **	14,695,800.22	14,695,800.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	274,206.15	274,206.15	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
	33,169,179.34	**16,121,598.65**	**15,103,175.76**	**1,944,404.93**	**520,173.07**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
34110 Portland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,211,139.74	16,173.00	10,194,966.74	0.00	0.00
Support Serv - Pupil	588,669.60	0.00	588,669.60	0.00	0.00
Support Serv - Instructional	335,330.50	0.00	335,330.50	0.00	0.00
Support Serv - Board of Ed	53,195.41	0.00	53,195.41	0.00	0.00
Support Serv - Executive Adm	248,694.92	0.00	248,694.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,069,256.51	0.00	1,069,256.51	0.00	0.00
Support Serv - Business	238,633.10	15,671.31	0.00	222,961.79	222,961.79
Operations and Maintenance	1,419,762.93	14,830.00	0.00	1,404,932.93	0.00
Pupil Transportation	959,551.24	0.00	959,551.24	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	1,269.00	0.00	1,269.00	0.00	0.00
Support Serv - Technology	394,536.13	22,987.28	0.00	371,548.85	371,548.85
Support Serv - Pupil Accounting	46,578.14	0.00	46,578.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	553,937.66	0.00	553,937.66	0.00	0.00
Community Services	128,679.15	0.00	128,679.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	698,397.75	318,332.80	380,064.95	0.00	0.00
Community Services	164,136.00	0.00	164,136.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,153,069.08	11,153,069.08	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
	28,264,836.86	**11,541,063.47**	**14,724,329.82**	**1,999,443.57**	**594,510.64**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
34120 Saranac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,686,387.39	1,779.05	5,684,608.34	0.00	0.00
Support Serv - Pupil	322,698.68	0.00	322,698.68	0.00	0.00
Support Serv - Instructional	109,015.06	0.00	109,015.06	0.00	0.00
Support Serv - Board of Ed	52,786.90	0.00	52,786.90	0.00	0.00
Support Serv - Executive Adm	208,652.01	0.00	208,652.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	703,303.38	0.00	703,303.38	0.00	0.00
Support Serv - Business	257,037.03	20,666.71	5,284.40	231,085.92	231,085.92
Operations and Maintenance	727,045.96	0.00	0.00	727,045.96	0.00
Pupil Transportation	497,999.07	0.00	497,999.07	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	3,960.64	0.00	0.00	3,960.64	3,960.64
Support Serv - Technology	157,838.57	0.00	0.00	157,838.57	157,838.57
Support Serv - Pupil Accounting	70,946.23	51,077.17	19,869.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,961.44	0.00	146,961.44	0.00	0.00
Community Services	39,264.02	0.00	39,264.02	0.00	0.00
Payments to Government Agencies	28,656.50	28,656.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,599.92	152,968.26	200,631.66	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 **	1,955,611.34	1,955,611.34	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
	11,321,764.14	**2,210,759.03**	**7,991,074.02**	**1,119,931.09**	**392,885.13**

Michigan Department of Education
Costs for the Development of 2013-2014 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	167,691.00	6,500.00	161,191.00	0.00	0.00
Support Serv - Pupil	14,372.00	0.00	14,372.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	36,848.00	0.00	36,848.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	419.00	0.00	0.00	419.00	419.00
Operations and Maintenance	28,119.00	0.00	0.00	28,119.00	0.00
Pupil Transportation	7,650.00	0.00	7,650.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	255,099.00	**6,500.00**	**220,061.00**	**28,538.00**	**419.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	247,896.99	0.00	247,896.99	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	238.00	0.00	238.00	0.00	0.00
Support Serv - Board of Ed	18,747.10	0.00	18,747.10	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	22,545.62	0.00	0.00	22,545.62	0.00
Pupil Transportation	4,080.00	0.00	4,080.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,693.42	0.00	0.00	1,693.42	1,693.42
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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	295,201.13	**0.00**	**270,962.09**	**24,239.04**	**1,693.42**

Michigan Department of Education
Costs for the Development of 2013-2014 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	89,964.93	0.00	89,964.93	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	8,569.32	0.00	8,569.32	0.00	0.00
Support Serv - Board of Ed	13,917.90	0.00	13,917.90	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	15,600.86	0.00	0.00	15,600.86	0.00
Pupil Transportation	965.00	0.00	965.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	778.06	0.00	0.00	778.06	778.06
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	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	129,796.07	**0.00**	**113,417.15**	**16,378.92**	**778.06**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
35000 Iosco RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,525.74	0.00	2,525.74	0.00	0.00
Support Serv - Pupil	31,110.34	0.00	31,110.34	0.00	0.00
Support Serv - Instructional	64,898.19	0.00	64,898.19	0.00	0.00
Support Serv - Board of Ed	48,093.13	0.00	48,093.13	0.00	0.00
Support Serv - Executive Adm	228,334.13	0.00	228,334.13	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	27,511.76	291.35	0.00	27,220.41	27,220.41
Operations and Maintenance	16,855.54	0.00	0.00	16,855.54	0.00
Pupil Transportation	52,987.70	0.00	52,987.70	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	71,428.40	0.00	0.00	71,428.40	71,428.40
Support Serv - Technology	50,954.09	0.00	0.00	50,954.09	50,954.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	140,158.08	0.00	140,158.08	0.00	0.00
Payments to Government Agencies	400,635.45	400,635.45	0.00	0.00	0.00
Facilities Acquisition	30,725.00	30,725.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,270,168.50	0.00	2,270,168.50	0.00	0.00
Support Serv - Pupil	299,775.82	0.00	299,775.82	0.00	0.00
Support Serv - Instructional	576,848.41	0.00	576,848.41	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	63,564.76	0.00	63,564.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	100,450.32	0.00	100,450.32	0.00	0.00
Support Serv - Business	57,143.35	1,142.54	0.00	56,000.81	56,000.81
Operations and Maintenance	136,777.42	0.00	0.00	136,777.42	0.00
Pupil Transportation	772,766.05	25,750.00	747,016.05	0.00	0.00
Support Serv - Planning & Research	85,177.08	0.00	85,177.08	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	40,692.54	0.00	0.00	40,692.54	40,692.54
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	60,448.21	0.00	60,448.21	0.00	0.00
Payments to Government Agencies	431,807.97	431,807.97	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,061,837.98	**890,352.31**	**4,771,556.46**	**399,929.21**	**246,296.25**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
35010 Oscoda Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,276,762.62	0.00	7,276,762.62	0.00	0.00
Support Serv - Pupil	397,071.37	0.00	397,071.37	0.00	0.00
Support Serv - Instructional	578,832.14	202,496.84	376,335.30	0.00	0.00
Support Serv - Board of Ed	58,219.02	0.00	58,219.02	0.00	0.00
Support Serv - Executive Adm	266,386.06	0.00	266,386.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,043,712.72	0.00	1,043,712.72	0.00	0.00
Support Serv - Business	226,571.66	613.84	13,758.67	212,199.15	212,199.15
Operations and Maintenance	966,529.43	2,805.12	203.29	963,521.02	0.00
Pupil Transportation	829,692.21	8,436.80	821,255.41	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	29,769.75	0.00	13,751.41	16,018.34	16,018.34
Support Serv - Technology	98,196.46	0.00	7,567.74	90,628.72	90,628.72
Support Serv - Pupil Accounting	20,725.07	0.00	20,725.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	195,184.63	2,948.50	192,236.13	0.00	0.00
Community Services	49,937.90	906.55	49,031.35	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	52,276.97	0.00	52,276.97	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,264.00	0.00	0.00	2,264.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	639,010.37	294,243.26	344,767.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,031,759.65	1,031,759.65	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
	13,762,902.03	**1,544,210.56**	**10,934,060.24**	**1,284,631.23**	**318,846.21**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
35020 Hale Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,086,828.38	222,285.82	2,864,542.56	0.00	0.00
Support Serv - Pupil	62,473.68	0.00	62,473.68	0.00	0.00
Support Serv - Instructional	68,247.88	0.00	68,247.88	0.00	0.00
Support Serv - Board of Ed	20,349.37	0.00	20,349.37	0.00	0.00
Support Serv - Executive Adm	142,030.48	0.00	142,030.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	214,160.15	0.00	214,160.15	0.00	0.00
Support Serv - Business	197,873.38	35,908.55	0.00	161,964.83	161,964.83
Operations and Maintenance	364,897.72	0.00	0.00	364,897.72	0.00
Pupil Transportation	486,062.25	166,184.31	319,877.94	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	27,429.08	0.00	0.00	27,429.08	27,429.08
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	103,596.81	0.00	103,596.81	0.00	0.00
Community Services	44,749.98	0.00	44,749.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	135,707.00	135,707.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	303,522.72	125,329.32	178,193.40	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 **	658,056.68	658,056.68	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
	5,915,985.56	**1,343,471.68**	**4,018,222.25**	**554,291.63**	**189,393.91**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
35030 Tawas Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,392,948.76	48,605.68	6,344,343.08	0.00	0.00
Support Serv - Pupil	392,437.28	0.00	392,437.28	0.00	0.00
Support Serv - Instructional	51,897.24	0.00	51,897.24	0.00	0.00
Support Serv - Board of Ed	109,239.52	483.38	108,756.14	0.00	0.00
Support Serv - Executive Adm	228,204.83	0.00	228,204.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	685,030.11	0.00	685,030.11	0.00	0.00
Support Serv - Business	235,911.29	25,552.39	0.00	210,358.90	210,358.90
Operations and Maintenance	876,799.62	12,483.41	2,310.00	862,006.21	0.00
Pupil Transportation	673,261.54	90,351.00	582,910.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	278,516.82	0.00	28,208.00	250,308.82	250,308.82
Support Serv - Pupil Accounting	18,711.70	0.00	18,711.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	178,193.81	12,757.54	165,436.27	0.00	0.00
Community Services	11,256.13	0.00	11,256.13	0.00	0.00
Payments to Government Agencies	23,418.68	23,418.68	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	549,769.52	240,902.12	308,867.40	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 **	572,710.00	572,710.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	125,937.34	125,937.34	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
	11,404,244.19	**1,153,201.54**	**8,928,368.72**	**1,322,673.93**	**460,667.72**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
35040 Whittemore-Prescott Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,560,749.19	1,428.90	5,559,320.29	0.00	0.00
Support Serv - Pupil	300,219.09	0.00	300,219.09	0.00	0.00
Support Serv - Instructional	217,441.22	0.00	217,441.22	0.00	0.00
Support Serv - Board of Ed	108,767.07	0.00	108,767.07	0.00	0.00
Support Serv - Executive Adm	185,231.37	8,903.77	176,327.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	517,809.55	53,910.93	463,898.62	0.00	0.00
Support Serv - Business	188,237.68	41,415.04	0.00	146,822.64	146,822.64
Operations and Maintenance	622,611.83	16,900.20	0.00	605,711.63	0.00
Pupil Transportation	500,783.48	4,403.50	496,379.98	0.00	0.00
Support Serv - Planning & Research	4,350.00	0.00	4,350.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	103,903.83	859.98	0.00	103,043.85	103,043.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	502.44	0.00	502.44	0.00	0.00
Support Serv - Other	218,753.36	0.00	218,753.36	0.00	0.00
Community Services	6,032.58	0.00	6,032.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,059.79	11,059.79	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	662,725.43	308,590.20	354,135.23	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 **	979,926.73	979,926.73	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
	10,189,104.64	**1,427,399.04**	**7,906,127.48**	**855,578.12**	**249,866.49**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
36015 Forest Park School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,265,735.94	0.00	2,265,735.94	0.00	0.00
Support Serv - Pupil	119,481.25	0.00	119,481.25	0.00	0.00
Support Serv - Instructional	99,200.96	27,522.12	71,678.84	0.00	0.00
Support Serv - Board of Ed	29,711.65	0.00	29,711.65	0.00	0.00
Support Serv - Executive Adm	121,173.10	0.00	121,173.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	322,281.87	0.00	322,281.87	0.00	0.00
Support Serv - Business	114,378.80	13,599.51	0.00	100,779.29	100,779.29
Operations and Maintenance	502,175.10	17,206.79	0.00	484,968.31	0.00
Pupil Transportation	217,118.99	0.00	217,118.99	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	22,374.63	0.00	22,374.63	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	53,555.25	0.00	53,555.25	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	789.10	0.00	789.10	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	3,355.52	0.00	3,355.52	0.00	0.00
Support Serv - School Adm	8,768.22	0.00	8,768.22	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	9,973.06	0.00	9,973.06	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	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	528.45	0.00	528.45	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	390,631.22	116,918.01	273,713.21	0.00	0.00
Community Services	7,859.79	3,014.00	4,845.79	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 **	683,691.33	683,691.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,230.91	3,230.91	0.00	0.00	0.00
Trust Funds					
All Costs *	84,391.01	0.00	84,391.01	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,060,656.15	**865,182.67**	**3,609,475.88**	**585,997.60**	**101,029.29**

Michigan Department of Education
Costs for the Development of 2013-2014 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	5,136,302.65	64,964.67	5,071,337.98	0.00	0.00
Support Serv - Pupil	212,244.43	0.00	212,244.43	0.00	0.00
Support Serv - Instructional	261,013.41	133,762.21	127,251.20	0.00	0.00
Support Serv - Board of Ed	87,773.81	0.00	87,773.81	0.00	0.00
Support Serv - Executive Adm	185,634.55	0.00	185,634.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	333,046.20	0.00	333,046.20	0.00	0.00
Support Serv - Business	209,210.01	0.00	0.00	209,210.01	209,210.01
Operations and Maintenance	785,004.65	0.00	0.00	785,004.65	0.00
Pupil Transportation	552,702.30	84,764.00	467,938.30	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,584.78	0.00	2,584.78	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	643.20	0.00	0.00	643.20	643.20
Operations and Maintenance	29,517.36	0.00	23,993.52	5,523.84	0.00
Pupil Transportation	9,119.10	0.00	9,119.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	471,291.40	132,108.18	339,183.22	0.00	0.00
Community Services	23,511.49	0.00	23,511.49	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 **	396,279.07	396,279.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	203,647.95	203,647.95	0.00	0.00	0.00
Trust Funds					
All Costs *	55,291.25	0.00	55,291.25	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
	8,954,817.61	**1,015,526.08**	**6,938,909.83**	**1,000,381.70**	**209,853.21**

Michigan Department of Education
Costs for the Development of 2013-2014 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	21,679,545.55	286,737.77	21,392,807.78	0.00	0.00
Support Serv - Pupil	2,299,878.47	9.93	2,299,868.54	0.00	0.00
Support Serv - Instructional	1,682,597.63	72,104.68	1,610,492.95	0.00	0.00
Support Serv - Board of Ed	95,963.97	0.00	95,963.97	0.00	0.00
Support Serv - Executive Adm	251,479.11	649.00	250,830.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,911,258.03	21,229.00	1,890,029.03	0.00	0.00
Support Serv - Business	420,066.78	4,876.67	0.00	415,190.11	415,190.11
Operations and Maintenance	2,189,327.24	124.00	0.00	2,189,203.24	0.00
Pupil Transportation	1,460,811.34	99,441.00	1,361,370.34	0.00	0.00
Support Serv - Planning & Research	4,148.44	0.00	4,148.44	0.00	0.00
Support Serv - Communication	2,473.69	0.00	2,473.69	0.00	0.00
Support Serv - Staff & Personnel	715,808.89	0.00	3,221.74	712,587.15	712,587.15
Support Serv - Technology	502,806.09	67,688.00	0.00	435,118.09	435,118.09
Support Serv - Pupil Accounting	19,557.42	0.00	19,557.42	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	648,630.44	0.00	648,630.44	0.00	0.00
Community Services	320,166.57	3,076.00	317,090.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	116,126.04	0.00	80,258.82	35,867.22	0.00
Pupil Transportation	4,415.03	0.00	4,415.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,158,490.27	685,607.67	472,882.60	0.00	0.00
Community Services	426,696.98	22,513.71	404,183.27	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 **	5,491,738.68	5,491,738.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,030,676.03	1,030,676.03	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
	42,432,662.69	**7,786,472.14**	**30,858,224.74**	**3,787,965.81**	**1,562,895.35**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
37040 Beal City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,355,930.03	17,577.82	3,338,352.21	0.00	0.00
Support Serv - Pupil	82,485.16	0.00	82,485.16	0.00	0.00
Support Serv - Instructional	152,431.38	10,502.57	141,928.81	0.00	0.00
Support Serv - Board of Ed	31,551.06	0.00	31,551.06	0.00	0.00
Support Serv - Executive Adm	154,953.46	23.99	154,929.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	326,457.41	1,230.55	325,226.86	0.00	0.00
Support Serv - Business	192,602.16	96,121.86	0.00	96,480.30	96,480.30
Operations and Maintenance	428,085.04	3,560.66	0.00	424,524.38	0.00
Pupil Transportation	365,100.45	539.06	364,561.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,399.09	0.00	12,399.09	0.00	0.00
Support Serv - Staff & Personnel	50,314.76	0.00	1,527.08	48,787.68	48,787.68
Support Serv - Technology	41,181.08	785.35	0.00	40,395.73	40,395.73
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	257,111.00	9,634.78	247,476.22	0.00	0.00
Community Services	6,400.00	0.00	6,400.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,157.35	158,672.81	117,484.54	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 **	2,767,204.11	2,767,204.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	122,240.48	122,240.48	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
	8,622,604.02	**3,188,094.04**	**4,824,321.89**	**610,188.09**	**185,663.71**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
37060 Shepherd Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,998,039.92	129,827.55	8,868,212.37	0.00	0.00
Support Serv - Pupil	652,832.08	0.00	652,832.08	0.00	0.00
Support Serv - Instructional	693,700.58	107,634.78	586,065.80	0.00	0.00
Support Serv - Board of Ed	58,544.07	0.00	58,544.07	0.00	0.00
Support Serv - Executive Adm	218,834.93	1,344.32	217,490.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,138,387.97	0.00	1,138,387.97	0.00	0.00
Support Serv - Business	351,192.30	52,418.80	0.00	298,773.50	298,773.50
Operations and Maintenance	1,410,318.67	13,431.00	0.00	1,396,887.67	0.00
Pupil Transportation	965,253.50	165,252.01	800,001.49	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	30,247.59	0.00	6,836.99	23,410.60	23,410.60
Support Serv - Technology	104,736.94	0.00	39,183.46	65,553.48	65,553.48
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	264,657.17	0.00	264,657.17	0.00	0.00
Community Services	443.33	0.00	443.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	215,881.52	215,881.52	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	3,017.93	0.00	2,892.08	125.85	125.85
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	752,701.05	413,593.78	339,107.27	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 **	2,281,798.62	2,281,798.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	338,915.83	338,915.83	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
	18,479,504.00	**3,720,098.21**	**12,974,654.69**	**1,784,751.10**	**387,863.43**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
37901 Renaissance Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,550,999.91	32,756.46	1,518,243.45	0.00	0.00
Support Serv - Pupil	87,516.73	0.00	87,516.73	0.00	0.00
Support Serv - Instructional	23,034.16	0.00	23,034.16	0.00	0.00
Support Serv - Board of Ed	24,871.50	0.00	24,871.50	0.00	0.00
Support Serv - Executive Adm	247,156.49	0.00	247,156.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	222,059.71	0.00	222,059.71	0.00	0.00
Support Serv - Business	4,079.55	0.00	0.00	4,079.55	4,079.55
Operations and Maintenance	596,746.82	0.00	0.00	596,746.82	0.00
Pupil Transportation	4,490.92	0.00	4,490.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,435.21	0.00	2,435.21	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	96,979.69	90,490.20	6,489.49	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
	2,860,370.69	**123,246.66**	**2,136,297.66**	**600,826.37**	**4,079.55**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
37902 Morey Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	548,716.11	9,977.60	538,738.51	0.00	0.00
Support Serv - Pupil	26,482.00	0.00	26,482.00	0.00	0.00
Support Serv - Instructional	23,657.14	0.00	23,657.14	0.00	0.00
Support Serv - Board of Ed	11,189.00	0.00	11,189.00	0.00	0.00
Support Serv - Executive Adm	142,848.62	0.00	142,848.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	102,390.08	2,300.00	100,090.08	0.00	0.00
Support Serv - Business	5,917.30	4,557.30	1,360.00	0.00	0.00
Operations and Maintenance	138,575.86	0.00	0.00	138,575.86	0.00
Pupil Transportation	34,589.38	0.00	34,589.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,758.78	0.00	18,758.78	0.00	0.00
Support Serv - Staff & Personnel	600.86	0.00	117.69	483.17	483.17
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,129.52	0.00	2,129.52	0.00	0.00
Community Services	5,901.60	0.00	5,901.60	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	58,114.74	13,780.00	44,334.74	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
	1,119,870.99	**30,614.90**	**950,197.06**	**139,059.03**	**483.17**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38000 Jackson ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,000.00	1,000.00	4,000.00	0.00	0.00
Support Serv - Pupil	281,183.59	469.77	280,713.82	0.00	0.00
Support Serv - Instructional	2,511,833.76	30,270.58	2,481,563.18	0.00	0.00
Support Serv - Board of Ed	50,636.42	0.00	50,636.42	0.00	0.00
Support Serv - Executive Adm	317,547.95	0.00	317,547.95	0.00	0.00
Support Serv - Grant Writer	37,618.40	0.00	37,618.40	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,006,443.08	13,507.25	22,015.69	970,920.14	970,920.14
Operations and Maintenance	446,255.41	3,818.78	3,040.75	439,395.88	0.00
Pupil Transportation	37,613.48	0.00	37,613.48	0.00	0.00
Support Serv - Planning & Research	93,163.21	0.00	93,163.21	0.00	0.00
Support Serv - Communication	228,454.55	0.00	228,454.55	0.00	0.00
Support Serv - Staff & Personnel	481,339.86	599.60	0.00	480,740.26	480,740.26
Support Serv - Technology	2,670,619.24	237,440.04	0.00	2,433,179.20	2,433,179.20
Support Serv - Pupil Accounting	15,714.46	0.00	15,714.46	0.00	0.00
Support Serv - Central - Other	75,666.79	0.00	75,666.79	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	151,953.34	1,140.81	150,812.53	0.00	0.00
Payments to Government Agencies	1,769,464.70	1,769,464.70	0.00	0.00	0.00
Facilities Acquisition	1,025.00	1,025.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	16,461,815.24	496,870.95	15,964,944.29	0.00	0.00
Support Serv - Pupil	12,642,190.72	28,203.79	12,613,986.93	0.00	0.00
Support Serv - Instructional	2,726,872.74	48,191.52	2,678,681.22	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,011,886.57	63,883.77	948,002.80	0.00	0.00
Support Serv - Business	442,988.14	366,518.39	0.00	76,469.75	76,469.75
Operations and Maintenance	1,595,287.41	35,945.07	0.00	1,559,342.34	0.00
Pupil Transportation	3,011,798.02	41,566.29	2,970,231.73	0.00	0.00
Support Serv - Planning & Research	48,310.16	0.00	48,310.16	0.00	0.00
Support Serv - Communication	127,628.94	709.02	126,919.92	0.00	0.00
Support Serv - Staff & Personnel	9,867.57	0.00	1,000.00	8,867.57	8,867.57
Support Serv - Technology	310,282.38	161,401.27	0.00	148,881.11	148,881.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,561.00	0.00	23,561.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	302,714.78	0.00	302,714.78	0.00	0.00
Payments to Government Agencies	10,370,369.57	10,370,369.57	0.00	0.00	0.00
Facilities Acquisition	95,618.74	95,618.74	0.00	0.00	0.00
Debt Service Funds					
All Costs **	288,798.58	288,798.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	310,623.91	310,623.91	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	251,370.98	251,370.98	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,213,518.69	**14,618,808.38**	**39,476,914.06**	**6,117,796.25**	**4,119,058.03**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38010 Western School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,227,274.32	10,384.02	16,216,890.30	0.00	0.00
Support Serv - Pupil	613,014.52	0.00	613,014.52	0.00	0.00
Support Serv - Instructional	314,632.64	0.00	314,632.64	0.00	0.00
Support Serv - Board of Ed	46,075.38	0.00	46,075.38	0.00	0.00
Support Serv - Executive Adm	280,546.70	0.00	280,546.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,518,921.42	0.00	1,518,921.42	0.00	0.00
Support Serv - Business	532,194.88	95,657.29	60,287.18	376,250.41	376,250.41
Operations and Maintenance	1,613,164.34	16,900.00	0.00	1,596,264.34	0.00
Pupil Transportation	1,229,863.47	2,500.00	1,227,363.47	0.00	0.00
Support Serv - Planning & Research	22,404.77	0.00	22,404.77	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	801,843.81	0.00	43,019.81	758,824.00	758,824.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	535,157.19	0.00	535,157.19	0.00	0.00
Community Services	174,270.14	0.00	174,270.14	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	930,391.83	491,938.48	438,453.35	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 **	6,198,711.46	6,198,711.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	809,129.81	809,129.81	0.00	0.00	0.00
Trust Funds					
All Costs *	3,600.00	0.00	3,600.00	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
	31,851,196.68	**7,625,221.06**	**21,494,636.87**	**2,731,338.75**	**1,135,074.41**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38020 Vandercook Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,605,353.78	0.00	7,605,353.78	0.00	0.00
Support Serv - Pupil	309,187.25	0.00	309,187.25	0.00	0.00
Support Serv - Instructional	257,390.85	0.00	257,390.85	0.00	0.00
Support Serv - Board of Ed	36,800.02	0.00	36,800.02	0.00	0.00
Support Serv - Executive Adm	221,539.14	0.00	221,539.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	839,496.98	172.16	839,324.82	0.00	0.00
Support Serv - Business	229,845.92	0.00	0.00	229,845.92	229,845.92
Operations and Maintenance	777,927.74	0.00	0.00	777,927.74	0.00
Pupil Transportation	170,418.61	0.00	170,418.61	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	65.00	0.00	0.00	65.00	65.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	229,050.03	7,586.28	221,463.75	0.00	0.00
Community Services	33,861.27	0.00	33,861.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	42,190.42	36,034.19	6,156.23	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	516,509.55	259,187.32	257,322.23	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 **	617,007.18	617,007.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,975.00	29,975.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,916,618.74	**949,962.13**	**9,958,817.95**	**1,007,838.66**	**229,910.92**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38040 Columbia School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,824,001.79	2,699.59	7,821,302.20	0.00	0.00
Support Serv - Pupil	458,741.19	0.00	458,741.19	0.00	0.00
Support Serv - Instructional	552,611.47	20,000.00	532,611.47	0.00	0.00
Support Serv - Board of Ed	87,390.00	0.00	87,390.00	0.00	0.00
Support Serv - Executive Adm	252,010.86	149.98	251,860.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	683,172.43	0.00	683,172.43	0.00	0.00
Support Serv - Business	217,636.25	46,700.12	250.00	170,686.13	170,686.13
Operations and Maintenance	1,211,717.86	8,020.00	0.00	1,203,697.86	0.00
Pupil Transportation	768,524.52	25,260.00	743,264.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,083.36	0.00	37,083.36	0.00	0.00
Support Serv - Staff & Personnel	3,897.98	0.00	3,897.98	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	22,503.01	0.00	22,503.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	364,292.08	0.00	364,292.08	0.00	0.00
Community Services	266,202.17	0.00	266,202.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,184.00	5,184.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	633,525.86	338,199.79	295,326.07	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 **	666,082.83	666,082.83	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 *	95.68	0.00	95.68	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
	14,054,673.34	**1,112,296.31**	**11,567,993.04**	**1,374,383.99**	**170,686.13**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38050 Grass Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,695,564.05	35,465.30	6,660,098.75	0.00	0.00
Support Serv - Pupil	239,148.13	0.00	239,148.13	0.00	0.00
Support Serv - Instructional	227,469.99	1,004.94	226,465.05	0.00	0.00
Support Serv - Board of Ed	64,663.68	0.00	64,663.68	0.00	0.00
Support Serv - Executive Adm	277,516.62	0.00	277,516.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	607,276.32	0.00	607,276.32	0.00	0.00
Support Serv - Business	178,760.11	6,185.07	0.00	172,575.04	172,575.04
Operations and Maintenance	1,101,402.07	2,712.95	0.00	1,098,689.12	0.00
Pupil Transportation	400,869.13	21,935.50	378,933.63	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	197,412.53	3,070.79	0.00	194,341.74	194,341.74
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	315,824.28	31,014.21	284,810.07	0.00	0.00
Community Services	89,174.02	0.00	89,174.02	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	525,035.97	220,005.08	305,030.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,384,069.28	2,384,069.28	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
	13,304,186.18	**2,705,463.12**	**9,133,117.16**	**1,465,605.90**	**366,916.78**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38080 Concord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,449,822.05	0.00	4,449,822.05	0.00	0.00
Support Serv - Pupil	209,651.66	0.00	209,651.66	0.00	0.00
Support Serv - Instructional	138,394.94	18,291.12	120,103.82	0.00	0.00
Support Serv - Board of Ed	52,304.88	0.00	52,304.88	0.00	0.00
Support Serv - Executive Adm	220,215.57	0.00	220,215.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	431,006.15	0.00	431,006.15	0.00	0.00
Support Serv - Business	127,457.73	2,941.81	8,557.50	115,958.42	115,958.42
Operations and Maintenance	640,476.98	5,300.00	0.00	635,176.98	0.00
Pupil Transportation	411,746.46	0.00	411,746.46	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	1,229.07	0.00	1,229.07	0.00	0.00
Support Serv - Technology	60,438.98	1,435.74	0.00	59,003.24	59,003.24
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	234,429.64	4,332.25	230,097.39	0.00	0.00
Community Services	10,035.55	0.00	10,035.55	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	383,613.34	119,118.08	264,495.26	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 **	384,557.50	384,557.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	6,500.00	0.00	6,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,761,880.50	**535,976.50**	**6,415,765.36**	**810,138.64**	**174,961.66**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38090 East Jackson Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,018,894.74	0.00	7,018,894.74	0.00	0.00
Support Serv - Pupil	146,138.73	0.00	146,138.73	0.00	0.00
Support Serv - Instructional	247,349.89	0.00	247,349.89	0.00	0.00
Support Serv - Board of Ed	59,420.34	0.00	59,420.34	0.00	0.00
Support Serv - Executive Adm	218,829.48	0.00	218,829.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	533,201.38	4,690.00	528,511.38	0.00	0.00
Support Serv - Business	320,111.67	137,986.88	0.00	182,124.79	182,124.79
Operations and Maintenance	1,124,462.91	0.00	0.00	1,124,462.91	0.00
Pupil Transportation	431,177.00	0.00	431,177.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	656.00	0.00	656.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,124.20	0.00	314,124.20	0.00	0.00
Community Services	7,032.58	0.00	7,032.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,794.22	23,794.22	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	146.67	0.00	0.00	146.67	146.67
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	548,080.08	258,503.44	289,576.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,520,547.55	1,520,547.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	270.68	270.68	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,514,238.12	**1,945,792.77**	**9,261,710.98**	**1,306,734.37**	**182,271.46**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38100 Hanover-Horton School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,615,381.48	55,487.57	6,559,893.91	0.00	0.00
Support Serv - Pupil	326,120.78	0.00	326,120.78	0.00	0.00
Support Serv - Instructional	96,416.52	0.00	96,416.52	0.00	0.00
Support Serv - Board of Ed	62,346.18	0.00	62,346.18	0.00	0.00
Support Serv - Executive Adm	405,394.91	117.71	405,277.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	720,678.44	0.00	720,678.44	0.00	0.00
Support Serv - Business	22,547.09	14,086.09	0.00	8,461.00	8,461.00
Operations and Maintenance	931,897.81	10,522.05	0.00	921,375.76	0.00
Pupil Transportation	638,478.26	53,040.28	585,437.98	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	131,399.74	0.00	0.00	131,399.74	131,399.74
Support Serv - Pupil Accounting	6,751.50	0.00	6,751.50	0.00	0.00
Support Serv - Central - Other	42,821.17	0.00	42,821.17	0.00	0.00
Support Serv - Other	282,801.20	9,062.59	273,738.61	0.00	0.00
Community Services	19,104.40	0.00	19,104.40	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	511,636.29	204,185.35	307,450.94	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 **	830,521.60	830,521.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	102,912.64	102,912.64	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
	11,747,210.01	**1,279,935.88**	**9,406,037.63**	**1,061,236.50**	**139,860.74**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38120 Michigan Center School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,489,483.07	9,376.79	7,480,106.28	0.00	0.00
Support Serv - Pupil	360,909.37	297.05	360,612.32	0.00	0.00
Support Serv - Instructional	312,553.49	0.00	312,553.49	0.00	0.00
Support Serv - Board of Ed	31,625.90	0.00	31,625.90	0.00	0.00
Support Serv - Executive Adm	249,165.32	0.00	249,165.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	901,050.38	2,862.40	898,187.98	0.00	0.00
Support Serv - Business	219,433.80	6,081.55	29,965.37	183,386.88	183,386.88
Operations and Maintenance	1,234,741.72	102,471.25	0.00	1,132,270.47	0.00
Pupil Transportation	254,222.55	3,000.00	251,222.55	0.00	0.00
Support Serv - Planning & Research	7,855.10	0.00	7,855.10	0.00	0.00
Support Serv - Communication	4,825.35	0.00	4,825.35	0.00	0.00
Support Serv - Staff & Personnel	19,367.73	0.00	10,908.39	8,459.34	8,459.34
Support Serv - Technology	165,152.73	32,044.79	0.00	133,107.94	133,107.94
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	232,674.49	0.00	232,674.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	742,664.99	406,049.33	336,615.66	0.00	0.00
Community Services	211,071.68	2,503.73	208,567.95	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 **	26,853.93	26,853.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	595,202.33	595,202.33	0.00	0.00	0.00
Trust Funds					
All Costs *	5,023.15	0.00	5,023.15	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,063,877.08	**1,186,743.15**	**10,419,909.30**	**1,457,224.63**	**324,954.16**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38130 Napoleon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,916,466.06	13,529.78	7,902,936.28	0.00	0.00
Support Serv - Pupil	214,797.65	0.00	214,797.65	0.00	0.00
Support Serv - Instructional	115,365.89	1,450.00	113,915.89	0.00	0.00
Support Serv - Board of Ed	21,070.46	0.00	21,070.46	0.00	0.00
Support Serv - Executive Adm	260,666.47	0.00	260,666.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	929,267.52	0.00	929,267.52	0.00	0.00
Support Serv - Business	434,388.48	36,276.76	0.00	398,111.72	398,111.72
Operations and Maintenance	1,031,772.92	3,660.59	0.00	1,028,112.33	0.00
Pupil Transportation	699,402.97	62,225.05	637,177.92	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	244,439.60	67,558.33	0.00	176,881.27	176,881.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	31,406.34	0.00	31,406.34	0.00	0.00
Support Serv - Other	297,557.74	0.00	297,557.74	0.00	0.00
Community Services	1,589.46	0.00	1,589.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	315.00	315.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,673.85	0.00	0.00	4,673.85	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	547,974.20	276,479.02	271,495.18	0.00	0.00
Community Services	337,094.55	4,478.71	332,615.84	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 **	877,252.74	877,252.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,119.66	0.00	1,119.66	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,966,621.56	**1,343,225.98**	**11,015,616.41**	**1,607,779.17**	**574,992.99**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38140 Northwest Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,090,018.75	70,728.88	15,019,289.87	0.00	0.00
Support Serv - Pupil	819,105.31	0.00	819,105.31	0.00	0.00
Support Serv - Instructional	280,319.22	0.00	280,319.22	0.00	0.00
Support Serv - Board of Ed	22,815.69	0.00	22,815.69	0.00	0.00
Support Serv - Executive Adm	826,981.56	0.00	826,981.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,588,130.04	0.00	1,588,130.04	0.00	0.00
Support Serv - Business	124,724.10	113,551.10	0.00	11,173.00	11,173.00
Operations and Maintenance	1,875,751.91	10,400.23	0.00	1,865,351.68	0.00
Pupil Transportation	1,333,602.84	16,198.21	1,317,404.63	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	13,900.79	0.00	5,622.07	8,278.72	8,278.72
Support Serv - Technology	320,388.77	0.00	0.00	320,388.77	320,388.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	12,777.54	0.00	12,777.54	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	105,985.42	0.00	105,985.42	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	60,540.92	0.00	60,540.92	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	15,605.50	0.00	13,888.89	1,716.61	0.00
Pupil Transportation	20,886.95	0.00	20,886.95	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	408.50	0.00	408.50	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,272,486.46	476,112.36	796,374.10	0.00	0.00
Community Services	144,256.09	3,903.79	140,352.30	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 **	610,833.17	610,833.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	580,066.95	580,066.95	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
	25,119,586.48	**1,881,794.69**	**21,030,883.01**	**2,206,908.78**	**339,840.49**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38150 Springport Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,452,908.44	12,710.17	5,440,198.27	0.00	0.00
Support Serv - Pupil	196,950.66	0.00	196,950.66	0.00	0.00
Support Serv - Instructional	781,477.15	19,555.75	761,921.40	0.00	0.00
Support Serv - Board of Ed	42,767.57	0.00	42,767.57	0.00	0.00
Support Serv - Executive Adm	187,914.65	0.00	187,914.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	472,401.56	0.00	472,401.56	0.00	0.00
Support Serv - Business	116,681.83	37,886.92	0.00	78,794.91	78,794.91
Operations and Maintenance	946,990.65	2,267.67	0.00	944,722.98	0.00
Pupil Transportation	461,164.42	0.00	461,164.42	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	1,887.95	0.00	1,887.95	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	27,579.63	0.00	27,579.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	236,659.91	12,821.62	223,838.29	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	45,920.69	45,920.69	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,448.25	0.00	3,363.36	7,084.89	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,277.00	0.00	12,082.07	1,194.93	1,194.93
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	475,763.50	296,929.08	178,834.42	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 **	1,320,808.90	1,320,808.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	88,920.64	88,920.64	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
	10,880,523.40	**1,837,821.44**	**8,010,904.25**	**1,031,797.71**	**79,989.84**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38170 Jackson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	40,028,239.43	83,188.61	39,945,050.82	0.00	0.00
Support Serv - Pupil	3,776,880.14	0.00	3,776,880.14	0.00	0.00
Support Serv - Instructional	2,193,753.40	53,079.67	2,140,673.73	0.00	0.00
Support Serv - Board of Ed	132,622.24	0.00	132,622.24	0.00	0.00
Support Serv - Executive Adm	305,622.91	0.00	305,622.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,635,995.35	2,052.11	3,633,943.24	0.00	0.00
Support Serv - Business	1,307,832.11	396,988.39	0.00	910,843.72	910,843.72
Operations and Maintenance	4,286,673.56	60,441.60	0.00	4,226,231.96	0.00
Pupil Transportation	2,927,991.06	9,911.95	2,918,079.11	0.00	0.00
Support Serv - Planning & Research	52,419.15	0.00	52,419.15	0.00	0.00
Support Serv - Communication	42,953.39	0.00	42,953.39	0.00	0.00
Support Serv - Staff & Personnel	381,444.35	400.00	45,288.50	335,755.85	335,755.85
Support Serv - Technology	914,414.99	112,360.94	0.00	802,054.05	802,054.05
Support Serv - Pupil Accounting	82,382.59	0.00	82,382.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,331,687.97	7,331.66	1,324,356.31	0.00	0.00
Community Services	476,293.46	2,425.68	473,867.78	0.00	0.00
Payments to Government Agencies	1,738.60	1,738.60	0.00	0.00	0.00
Facilities Acquisition	84,319.80	84,319.80	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	66,126.09	0.00	63,014.70	3,111.39	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	3,249,144.27	1,589,023.06	1,660,121.21	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 **	25,548,539.66	25,548,539.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,623,042.86	5,623,042.86	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
	96,450,117.38	**33,574,844.59**	**56,597,275.82**	**6,277,996.97**	**2,048,653.62**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38901 Da Vinci Institute
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,534,678.32	0.00	1,534,678.32	0.00	0.00
Support Serv - Pupil	5,496.77	0.00	5,496.77	0.00	0.00
Support Serv - Instructional	118,087.62	0.00	118,087.62	0.00	0.00
Support Serv - Board of Ed	9,028.91	0.00	9,028.91	0.00	0.00
Support Serv - Executive Adm	177,498.82	0.00	177,498.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	214,416.10	0.00	214,416.10	0.00	0.00
Support Serv - Business	63,685.46	1,943.00	0.00	61,742.46	61,742.46
Operations and Maintenance	153,609.78	828.00	0.00	152,781.78	0.00
Pupil Transportation	9,652.60	0.00	9,652.60	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	47.00	0.00	0.00	47.00	47.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	626.41	0.00	626.41	0.00	0.00
Community Services	4,297.90	0.00	4,297.90	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,291,125.69	**2,771.00**	**2,073,783.45**	**214,571.24**	**61,789.46**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
38902 Paragon Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,713,099.00	0.00	2,713,099.00	0.00	0.00
Support Serv - Pupil	94,477.00	0.00	94,477.00	0.00	0.00
Support Serv - Instructional	487,493.00	0.00	487,493.00	0.00	0.00
Support Serv - Board of Ed	83,976.00	0.00	83,976.00	0.00	0.00
Support Serv - Executive Adm	370,241.00	0.00	370,241.00	0.00	0.00
Support Serv - Grant Writer	25,482.00	0.00	25,482.00	0.00	0.00
Support Serv - School Adm	419,719.00	0.00	419,719.00	0.00	0.00
Support Serv - Business	95,518.00	0.00	0.00	95,518.00	95,518.00
Operations and Maintenance	1,009,074.00	0.00	0.00	1,009,074.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,934.00	0.00	37,934.00	0.00	0.00
Support Serv - Staff & Personnel	130,061.00	0.00	0.00	130,061.00	130,061.00
Support Serv - Technology	93,004.00	0.00	0.00	93,004.00	93,004.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	39,827.00	0.00	39,827.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	227,804.00	7,795.00	220,009.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,827,709.00	**7,795.00**	**4,492,257.00**	**1,327,657.00**	**318,583.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39000 Kalamazoo RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	600,921.48	78,522.27	522,399.21	0.00	0.00
Support Serv - Pupil	96,952.79	0.00	96,952.79	0.00	0.00
Support Serv - Instructional	3,144,738.66	18,379.82	3,126,358.84	0.00	0.00
Support Serv - Board of Ed	75,118.66	2,471.06	72,647.60	0.00	0.00
Support Serv - Executive Adm	346,342.55	1,467.44	344,875.11	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	583,364.86	18,052.37	0.00	565,312.49	565,312.49
Operations and Maintenance	596,055.25	38,972.94	0.00	557,082.31	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	154,883.26	0.00	154,883.26	0.00	0.00
Support Serv - Communication	55,435.07	0.00	55,435.07	0.00	0.00
Support Serv - Staff & Personnel	339,967.71	6,433.23	0.00	333,534.48	333,534.48
Support Serv - Technology	1,148,119.21	81,093.23	148,231.47	918,794.51	918,794.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,026,495.68	40,163.56	986,332.12	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,868,287.02	3,824.27	3,864,462.75	0.00	0.00
Payments to Government Agencies	13,731,965.75	13,731,965.75	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,091,184.15	64,710.60	12,026,473.55	0.00	0.00
Support Serv - Pupil	6,103,004.89	7,710.00	6,095,294.89	0.00	0.00
Support Serv - Instructional	2,228,934.00	39,708.09	2,189,225.91	0.00	0.00
Support Serv - Board of Ed	45,979.56	823.69	45,155.87	0.00	0.00
Support Serv - Executive Adm	115,238.47	489.15	114,749.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	183,213.55	0.00	183,213.55	0.00	0.00
Support Serv - Business	681,002.29	263,292.97	0.00	417,709.32	417,709.32
Operations and Maintenance	1,573,970.16	14,759.60	0.00	1,559,210.56	0.00
Pupil Transportation	4,680.78	0.00	4,680.78	0.00	0.00
Support Serv - Planning & Research	163,759.49	0.00	163,759.49	0.00	0.00
Support Serv - Communication	78,170.00	0.00	78,170.00	0.00	0.00
Support Serv - Staff & Personnel	262,779.66	3,047.19	0.00	259,732.47	259,732.47
Support Serv - Technology	476,110.41	0.00	0.00	476,110.41	476,110.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,675.50	0.00	9,675.50	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,200.00	0.00	1,200.00	0.00	0.00
Payments to Government Agencies	14,534,972.27	14,506,126.43	28,845.84	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,386,903.16	2,386,903.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	276,752.93	276,752.93	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	2,601,347.63	17,075.07	2,584,272.56	0.00	0.00
Internal Service Funds					
All Costs	2,826,104.50	2,826,104.50	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	72,413,631.35	**34,428,849.32**	**32,897,295.48**	**5,087,486.55**	**2,971,193.68**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39010 Kalamazoo Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	79,451,145.25	215,641.93	79,235,503.32	0.00	0.00
Support Serv - Pupil	9,563,215.87	0.00	9,563,215.87	0.00	0.00
Support Serv - Instructional	9,947,085.77	56,751.95	9,890,333.82	0.00	0.00
Support Serv - Board of Ed	403,559.13	0.00	403,559.13	0.00	0.00
Support Serv - Executive Adm	613,781.99	0.00	613,781.99	0.00	0.00
Support Serv - Grant Writer	8,290.00	0.00	8,290.00	0.00	0.00
Support Serv - School Adm	8,094,893.74	0.00	8,094,893.74	0.00	0.00
Support Serv - Business	1,407,914.33	145,395.63	5,932.08	1,256,586.62	1,256,586.62
Operations and Maintenance	10,903,144.22	7,844.50	531,227.78	10,364,071.94	0.00
Pupil Transportation	6,657,853.12	6,548.30	6,651,304.82	0.00	0.00
Support Serv - Planning & Research	80,118.37	0.00	80,118.37	0.00	0.00
Support Serv - Communication	396,652.33	0.00	396,652.33	0.00	0.00
Support Serv - Staff & Personnel	901,039.85	0.00	20,910.55	880,129.30	880,129.30
Support Serv - Technology	693,043.32	0.00	264,534.66	428,508.66	428,508.66
Support Serv - Pupil Accounting	3,500.00	0.00	3,500.00	0.00	0.00
Support Serv - Central - Other	526,819.71	0.00	526,819.71	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,562,669.20	9,739.44	1,552,929.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	177,094.90	177,094.90	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	463,211.93	0.00	462,295.28	916.65	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	6,345,963.36	2,915,130.58	3,430,832.78	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 **	15,219,242.80	15,219,242.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,338,070.06	11,338,070.06	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
	164,758,309.25	**30,091,460.09**	**121,736,635.99**	**12,930,213.17**	**2,565,224.58**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39020 Climax-Scotts Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,646,902.09	11,169.02	2,635,733.07	0.00	0.00
Support Serv - Pupil	177,085.34	0.00	177,085.34	0.00	0.00
Support Serv - Instructional	261,946.73	24,957.19	236,989.54	0.00	0.00
Support Serv - Board of Ed	38,382.92	0.00	38,382.92	0.00	0.00
Support Serv - Executive Adm	195,543.84	2,239.80	193,304.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	283,594.73	0.00	283,594.73	0.00	0.00
Support Serv - Business	102,461.49	3,036.05	0.00	99,425.44	99,425.44
Operations and Maintenance	559,468.98	2,000.00	0.00	557,468.98	0.00
Pupil Transportation	425,090.66	0.00	425,090.66	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	20,092.40	0.00	0.00	20,092.40	20,092.40
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	201,443.49	0.00	201,443.49	0.00	0.00
Community Services	18,568.43	0.00	18,568.43	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	981.16	0.00	745.68	235.48	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	217,005.73	114,546.24	102,459.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	15.79	15.79	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	805,482.51	805,482.51	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
	5,954,066.29	**963,446.60**	**4,313,397.39**	**677,222.30**	**119,517.84**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39030 Comstock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,625,979.92	16,292.15	11,609,687.77	0.00	0.00
Support Serv - Pupil	1,230,348.76	0.00	1,230,348.76	0.00	0.00
Support Serv - Instructional	698,863.08	0.00	698,863.08	0.00	0.00
Support Serv - Board of Ed	63,115.35	0.00	63,115.35	0.00	0.00
Support Serv - Executive Adm	649,112.29	0.00	649,112.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,329,615.92	0.00	1,329,615.92	0.00	0.00
Support Serv - Business	295,239.36	168,427.24	1,268.42	125,543.70	125,543.70
Operations and Maintenance	1,732,291.66	0.00	0.00	1,732,291.66	0.00
Pupil Transportation	1,120,702.52	0.00	1,120,702.52	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	8,420.41	0.00	6,187.41	2,233.00	2,233.00
Support Serv - Technology	335,249.78	0.00	499.88	334,749.90	334,749.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,966.97	2,000.00	1,966.97	0.00	0.00
Support Serv - Other	371,690.04	29,628.78	342,061.26	0.00	0.00
Community Services	357,005.52	0.00	357,005.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,029.70	2,029.70	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	3,205.93	0.00	3,032.81	173.12	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	861,981.01	371,817.09	490,163.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,080,577.06	4,080,577.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,599,012.08	1,599,012.08	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
	26,368,407.36	**6,269,784.10**	**17,903,631.88**	**2,194,991.38**	**462,526.60**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39050 Galesburg-Augusta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,407,082.61	10,222.86	6,396,859.75	0.00	0.00
Support Serv - Pupil	432,305.46	0.00	432,305.46	0.00	0.00
Support Serv - Instructional	324,467.77	2,436.96	322,030.81	0.00	0.00
Support Serv - Board of Ed	60,102.39	0.00	60,102.39	0.00	0.00
Support Serv - Executive Adm	258,933.97	0.00	258,933.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	736,390.92	5,128.38	731,262.54	0.00	0.00
Support Serv - Business	488,982.61	203,122.91	4,268.74	281,590.96	281,590.96
Operations and Maintenance	1,010,503.34	1,835.54	0.00	1,008,667.80	0.00
Pupil Transportation	683,440.89	110,692.89	572,748.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,588.23	0.00	1,588.23	0.00	0.00
Support Serv - Technology	122,892.41	30,385.92	0.00	92,506.49	92,506.49
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	47,773.08	11,713.66	36,059.42	0.00	0.00
Community Services	880.86	0.00	880.86	0.00	0.00
Payments to Government Agencies	629.20	629.20	0.00	0.00	0.00
Facilities Acquisition	11,750.00	0.00	11,750.00	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	490,603.18	257,401.03	233,202.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,893,897.43	1,893,897.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.26	0.26	0.00	0.00	0.00
Trust Funds					
All Costs *	4,344.98	0.00	4,344.98	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,976,569.59	**2,527,467.04**	**9,066,337.30**	**1,382,765.25**	**374,097.45**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39065 Gull Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,959,307.89	1,569.68	15,957,738.21	0.00	0.00
Support Serv - Pupil	1,655,711.54	0.00	1,655,711.54	0.00	0.00
Support Serv - Instructional	849,432.71	0.00	849,432.71	0.00	0.00
Support Serv - Board of Ed	113,052.42	0.00	113,052.42	0.00	0.00
Support Serv - Executive Adm	471,023.12	0.00	471,023.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,503,396.24	0.00	1,503,396.24	0.00	0.00
Support Serv - Business	706,775.24	260,882.47	0.00	445,892.77	445,892.77
Operations and Maintenance	2,191,755.68	3,042.24	0.00	2,188,713.44	0.00
Pupil Transportation	1,405,931.43	7,636.41	1,398,295.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,362.77	0.00	34,362.77	0.00	0.00
Support Serv - Staff & Personnel	83,011.20	0.00	0.00	83,011.20	83,011.20
Support Serv - Technology	374,662.24	0.00	0.00	374,662.24	374,662.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	81,651.85	0.00	81,651.85	0.00	0.00
Support Serv - Other	473,312.81	0.00	473,312.81	0.00	0.00
Community Services	730,391.68	0.00	730,391.68	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	876,229.64	373,595.95	502,633.69	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 **	3,697,961.40	3,697,961.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	991,198.21	991,198.21	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
	32,199,168.07	**5,335,886.36**	**23,771,002.06**	**3,092,279.65**	**903,566.21**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39130 Parchment School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,210,387.62	25,171.77	9,185,215.85	0.00	0.00
Support Serv - Pupil	825,066.44	0.00	825,066.44	0.00	0.00
Support Serv - Instructional	600,112.69	0.00	600,112.69	0.00	0.00
Support Serv - Board of Ed	138,902.64	0.00	138,902.64	0.00	0.00
Support Serv - Executive Adm	277,075.43	0.00	277,075.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,376,529.64	0.00	1,376,529.64	0.00	0.00
Support Serv - Business	393,775.84	74,772.82	0.00	319,003.02	319,003.02
Operations and Maintenance	1,701,746.70	584.96	0.00	1,701,161.74	0.00
Pupil Transportation	686,049.49	0.00	686,049.49	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	500.00	0.00	500.00	0.00	0.00
Support Serv - Technology	102,700.89	0.00	0.00	102,700.89	102,700.89
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	285,821.19	0.00	285,821.19	0.00	0.00
Community Services	509,365.95	0.00	509,365.95	0.00	0.00
Payments to Government Agencies	27,921.03	27,921.03	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	750,816.47	317,645.53	433,170.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,290,523.77	2,290,523.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	138,520.11	138,520.11	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
	19,315,815.90	**2,875,139.99**	**14,317,810.26**	**2,122,865.65**	**421,703.91**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39140 Portage Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,481,547.03	77,850.21	44,403,696.82	0.00	0.00
Support Serv - Pupil	4,850,894.68	0.00	4,850,894.68	0.00	0.00
Support Serv - Instructional	4,113,813.57	17,184.18	4,096,629.39	0.00	0.00
Support Serv - Board of Ed	106,060.31	0.00	106,060.31	0.00	0.00
Support Serv - Executive Adm	489,717.48	0.00	489,717.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,294,862.23	0.00	4,294,862.23	0.00	0.00
Support Serv - Business	806,045.40	20,186.10	0.00	785,859.30	785,859.30
Operations and Maintenance	7,259,817.82	21,539.52	0.00	7,238,278.30	0.00
Pupil Transportation	3,605,846.74	790,073.20	2,815,773.54	0.00	0.00
Support Serv - Planning & Research	34,250.00	0.00	34,250.00	0.00	0.00
Support Serv - Communication	240,378.58	0.00	240,378.58	0.00	0.00
Support Serv - Staff & Personnel	1,102,090.09	2,141.67	3,079.12	1,096,869.30	1,096,869.30
Support Serv - Technology	1,090,483.98	600.00	0.00	1,089,883.98	1,089,883.98
Support Serv - Pupil Accounting	2,768.71	0.00	2,768.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,330,975.74	43,371.61	1,287,604.13	0.00	0.00
Community Services	2,347,676.52	192,797.14	2,154,879.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	59,632.90	43,667.90	15,965.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,097.70	0.00	4,409.00	688.70	0.00
Pupil Transportation	1,425.42	0.00	1,425.42	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	2,745,504.46	1,244,486.48	1,501,017.98	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 **	11,343,102.60	11,343,102.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,588,427.22	8,588,427.22	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
	98,900,419.18	**22,385,427.83**	**66,303,411.77**	**10,211,579.58**	**2,972,612.58**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39160 Schoolcraft Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,468,857.52	1,294.85	5,467,562.67	0.00	0.00
Support Serv - Pupil	263,648.52	0.00	263,648.52	0.00	0.00
Support Serv - Instructional	345,796.59	0.00	345,796.59	0.00	0.00
Support Serv - Board of Ed	53,888.00	0.00	53,888.00	0.00	0.00
Support Serv - Executive Adm	199,805.89	0.00	199,805.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	615,192.46	0.00	615,192.46	0.00	0.00
Support Serv - Business	267,872.16	23,927.13	24,095.78	219,849.25	219,849.25
Operations and Maintenance	955,285.89	0.00	0.00	955,285.89	0.00
Pupil Transportation	511,547.52	0.00	511,547.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,184.52	0.00	4,184.52	0.00	0.00
Support Serv - Staff & Personnel	430.00	0.00	0.00	430.00	430.00
Support Serv - Technology	223,208.13	1,412.49	0.00	221,795.64	221,795.64
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	248,679.62	0.00	248,679.62	0.00	0.00
Community Services	63,079.99	0.00	63,079.99	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	349,156.49	171,753.14	177,403.35	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 **	1,904,697.52	1,904,697.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	284,950.30	284,950.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,760,281.12	**2,388,035.43**	**7,974,884.91**	**1,397,360.78**	**442,074.89**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39170 Vicksburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,211,885.84	158,540.64	12,053,345.20	0.00	0.00
Support Serv - Pupil	1,096,255.56	0.00	1,096,255.56	0.00	0.00
Support Serv - Instructional	765,337.48	1,335.28	764,002.20	0.00	0.00
Support Serv - Board of Ed	104,475.94	0.00	104,475.94	0.00	0.00
Support Serv - Executive Adm	401,340.82	95.63	401,245.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,275,686.32	1,559.61	1,274,126.71	0.00	0.00
Support Serv - Business	452,740.91	27,089.40	0.00	425,651.51	425,651.51
Operations and Maintenance	1,993,320.37	16,407.18	0.00	1,976,913.19	0.00
Pupil Transportation	1,402,701.42	7,720.00	1,394,981.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,922.41	0.00	41,922.41	0.00	0.00
Support Serv - Staff & Personnel	99,397.83	0.00	0.00	99,397.83	99,397.83
Support Serv - Technology	314,865.43	60,146.21	29,381.50	225,337.72	225,337.72
Support Serv - Pupil Accounting	5,142.68	0.00	5,142.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	524,471.18	22,926.00	501,545.18	0.00	0.00
Community Services	279,674.05	3,850.69	275,823.36	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	941,811.06	454,777.58	487,033.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,896,612.21	2,896,612.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	318,509.18	318,509.18	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
	25,126,150.69	**3,969,569.61**	**18,429,280.83**	**2,727,300.25**	**750,387.06**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39903 Oakland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	874,863.35	0.00	874,863.35	0.00	0.00
Support Serv - Pupil	40,621.13	0.00	40,621.13	0.00	0.00
Support Serv - Instructional	24,962.22	0.00	24,962.22	0.00	0.00
Support Serv - Board of Ed	355.22	0.00	355.22	0.00	0.00
Support Serv - Executive Adm	11,863.20	0.00	11,863.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	225,250.55	0.00	225,250.55	0.00	0.00
Support Serv - Business	135,113.60	0.00	0.00	135,113.60	135,113.60
Operations and Maintenance	328,998.94	0.00	0.00	328,998.94	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	62,059.41	905.33	61,154.08	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,704,087.62	**905.33**	**1,239,069.75**	**464,112.54**	**135,113.60**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39905 Paramount Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,541,777.00	0.00	2,541,777.00	0.00	0.00
Support Serv - Pupil	156,092.00	0.00	156,092.00	0.00	0.00
Support Serv - Instructional	410,160.00	0.00	410,160.00	0.00	0.00
Support Serv - Board of Ed	89,098.00	0.00	89,098.00	0.00	0.00
Support Serv - Executive Adm	389,733.00	0.00	389,733.00	0.00	0.00
Support Serv - Grant Writer	26,764.00	0.00	26,764.00	0.00	0.00
Support Serv - School Adm	445,937.00	0.00	445,937.00	0.00	0.00
Support Serv - Business	104,186.00	0.00	0.00	104,186.00	104,186.00
Operations and Maintenance	1,015,107.00	0.00	0.00	1,015,107.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	45,433.00	0.00	45,433.00	0.00	0.00
Support Serv - Staff & Personnel	137,958.00	0.00	0.00	137,958.00	137,958.00
Support Serv - Technology	97,686.00	0.00	0.00	97,686.00	97,686.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	43,441.00	0.00	43,441.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	171,978.00	6,456.00	165,522.00	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,675,350.00	**6,456.00**	**4,313,957.00**	**1,354,937.00**	**339,830.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39906 Youth Advancement Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	282,581.29	0.00	282,581.29	0.00	0.00
Support Serv - Pupil	21,615.35	0.00	21,615.35	0.00	0.00
Support Serv - Instructional	6,900.00	0.00	6,900.00	0.00	0.00
Support Serv - Board of Ed	16,772.74	0.00	16,772.74	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	372.00	0.00	372.00	0.00	0.00
Support Serv - Business	13,257.99	0.00	0.00	13,257.99	13,257.99
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	5,200.00	0.00	5,200.00	0.00	0.00
Support Serv - Communication	3,880.90	0.00	3,880.90	0.00	0.00
Support Serv - Staff & Personnel	1,725.80	0.00	1,725.80	0.00	0.00
Support Serv - Technology	1,857.50	0.00	0.00	1,857.50	1,857.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	354,163.57	**0.00**	**339,048.08**	**15,115.49**	**15,115.49**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
39907 Forest Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	462,170.28	0.00	462,170.28	0.00	0.00
Support Serv - Pupil	36,780.93	0.00	36,780.93	0.00	0.00
Support Serv - Instructional	51,370.26	0.00	51,370.26	0.00	0.00
Support Serv - Board of Ed	114.80	0.00	114.80	0.00	0.00
Support Serv - Executive Adm	7,330.20	0.00	7,330.20	0.00	0.00
Support Serv - Grant Writer	4,093.07	0.00	4,093.07	0.00	0.00
Support Serv - School Adm	153,137.13	0.00	153,137.13	0.00	0.00
Support Serv - Business	655.09	0.00	0.00	655.09	655.09
Operations and Maintenance	226,627.27	0.00	0.00	226,627.27	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	1,050.00	0.00	1,050.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,147.81	0.00	2,147.81	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	33,240.18	7,821.57	25,418.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	978,717.02	**7,821.57**	**743,613.09**	**227,282.36**	**655.09**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
40020 Forest Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,980,729.67	0.00	3,980,729.67	0.00	0.00
Support Serv - Pupil	489.45	0.00	489.45	0.00	0.00
Support Serv - Instructional	12,682.02	0.00	12,682.02	0.00	0.00
Support Serv - Board of Ed	49,105.67	0.00	49,105.67	0.00	0.00
Support Serv - Executive Adm	393,750.97	0.00	393,750.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	466,165.42	0.00	466,165.42	0.00	0.00
Support Serv - Business	38,196.81	8,217.81	0.00	29,979.00	29,979.00
Operations and Maintenance	451,123.70	6,413.69	0.00	444,710.01	0.00
Pupil Transportation	316,635.17	0.00	316,635.17	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	67,613.00	0.00	0.00	67,613.00	67,613.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	137,935.00	5,858.35	132,076.65	0.00	0.00
Community Services	10,460.39	0.00	10,460.39	0.00	0.00
Payments to Government Agencies	2,660.72	2,660.72	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,802.00	0.00	0.00	8,802.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	377,995.27	199,988.03	178,007.24	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 **	241,016.63	241,016.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	331,442.41	331,442.41	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,886,804.30	**795,597.64**	**5,540,102.65**	**551,104.01**	**97,592.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
40040 Kalkaska Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,278,033.52	3,594.98	8,274,438.54	0.00	0.00
Support Serv - Pupil	526,617.01	726.00	525,891.01	0.00	0.00
Support Serv - Instructional	301,112.25	0.00	301,112.25	0.00	0.00
Support Serv - Board of Ed	159,224.53	0.00	159,224.53	0.00	0.00
Support Serv - Executive Adm	208,754.07	0.00	208,754.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,119,581.13	6,599.18	1,112,981.95	0.00	0.00
Support Serv - Business	246,123.39	726.00	0.00	245,397.39	245,397.39
Operations and Maintenance	1,382,957.75	33,245.20	0.00	1,349,712.55	0.00
Pupil Transportation	581,301.16	1,298.45	580,002.71	0.00	0.00
Support Serv - Planning & Research	30,836.70	0.00	30,836.70	0.00	0.00
Support Serv - Communication	48,498.45	0.00	48,498.45	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	119,865.76	3,599.20	0.00	116,266.56	116,266.56
Support Serv - Pupil Accounting	18,250.76	0.00	18,250.76	0.00	0.00
Support Serv - Central - Other	74,024.71	0.00	74,024.71	0.00	0.00
Support Serv - Other	229,242.03	21,483.44	207,758.59	0.00	0.00
Community Services	109,239.95	0.00	109,239.95	0.00	0.00
Payments to Government Agencies	6,197.00	6,197.00	0.00	0.00	0.00
Facilities Acquisition	117,868.11	117,868.11	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	1,002.00	0.00	1,002.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,850.00	0.00	1,850.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	755,374.57	371,168.23	384,206.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,972,016.64	2,972,016.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,793,796.24	8,793,796.24	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
	26,081,767.73	**12,332,318.67**	**12,038,072.56**	**1,711,376.50**	**361,663.95**

Michigan Department of Education
Costs for the Development of 2013-2014 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	238,149.84	8,958.44	229,191.40	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,149.77	0.00	2,149.77	0.00	0.00
Support Serv - Board of Ed	13,024.39	0.00	13,024.39	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	649.73	0.00	649.73	0.00	0.00
Support Serv - Business	22,978.69	972.66	0.00	22,006.03	22,006.03
Operations and Maintenance	31,592.06	5,807.76	0.00	25,784.30	0.00
Pupil Transportation	58,304.87	0.00	58,304.87	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	366,849.35	**15,738.86**	**303,320.16**	**47,790.33**	**22,006.03**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41000 Kent ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	78,329.47	0.00	78,329.47	0.00	0.00
Support Serv - Pupil	2,838,173.08	0.00	2,838,173.08	0.00	0.00
Support Serv - Instructional	4,206,952.82	11,845.43	4,195,107.39	0.00	0.00
Support Serv - Board of Ed	26,175.06	0.00	26,175.06	0.00	0.00
Support Serv - Executive Adm	494,666.90	0.00	494,666.90	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	1,027,909.47	16,464.84	0.00	1,011,444.63	1,011,444.63
Operations and Maintenance	451,467.81	0.00	12,838.45	438,629.36	0.00
Pupil Transportation	29,699.31	0.00	29,699.31	0.00	0.00
Support Serv - Planning & Research	369,550.27	0.00	369,550.27	0.00	0.00
Support Serv - Communication	522,140.21	0.00	522,140.21	0.00	0.00
Support Serv - Staff & Personnel	627,844.98	0.00	4,687.08	623,157.90	623,157.90
Support Serv - Technology	309,191.93	60,733.38	0.00	248,458.55	248,458.55
Support Serv - Pupil Accounting	223,585.73	0.00	223,585.73	0.00	0.00
Support Serv - Central - Other	52,393.24	52,393.24	0.00	0.00	0.00
Support Serv - Other	53,836.09	16,264.74	37,571.35	0.00	0.00
Community Services	722.50	0.00	722.50	0.00	0.00
Payments to Government Agencies	7,547,038.32	7,547,038.32	0.00	0.00	0.00
Facilities Acquisition	749,660.73	749,660.73	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,523,326.43	882,776.62	9,640,549.81	0.00	0.00
Support Serv - Pupil	42,178,120.33	0.00	42,178,120.33	0.00	0.00
Support Serv - Instructional	3,182,733.52	2,014.88	3,180,718.64	0.00	0.00
Support Serv - Board of Ed	52,030.88	0.00	52,030.88	0.00	0.00
Support Serv - Executive Adm	604,400.63	0.00	604,400.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,259,215.85	0.00	1,259,215.85	0.00	0.00
Support Serv - Business	1,471,628.36	829,986.83	76,478.28	565,163.25	565,163.25
Operations and Maintenance	4,216,511.77	0.00	0.00	4,216,511.77	0.00
Pupil Transportation	19,626,806.03	0.00	19,626,806.03	0.00	0.00
Support Serv - Planning & Research	418,175.64	0.00	418,175.64	0.00	0.00
Support Serv - Communication	2,478.46	0.00	2,478.46	0.00	0.00
Support Serv - Staff & Personnel	54,216.63	0.00	38,353.87	15,862.76	15,862.76
Support Serv - Technology	1,962,296.99	378,290.20	0.00	1,584,006.79	1,584,006.79
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	211,377.50	55,637.71	155,739.79	0.00	0.00
Community Services	156,459.97	0.00	156,459.97	0.00	0.00
Payments to Government Agencies	123,897,667.18	123,897,667.18	0.00	0.00	0.00
Facilities Acquisition	763,498.53	763,498.53	0.00	0.00	0.00
Debt Service Funds					
All Costs **	35,759.28	35,759.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,369,669.67	1,369,669.67	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	2,736,193.56	2,736,193.56	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	234,337,405.13	**139,405,895.14**	**86,228,274.98**	**8,703,235.01**	**4,048,093.88**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41010 Grand Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	104,985,991.44	97,553.73	104,888,437.71	0.00	0.00
Support Serv - Pupil	21,593,899.26	0.00	21,593,899.26	0.00	0.00
Support Serv - Instructional	18,493,011.29	12,701.44	18,480,309.85	0.00	0.00
Support Serv - Board of Ed	438,669.90	0.00	438,669.90	0.00	0.00
Support Serv - Executive Adm	1,239,210.66	0.00	1,239,210.66	0.00	0.00
Support Serv - Grant Writer	147.04	0.00	147.04	0.00	0.00
Support Serv - School Adm	10,268,869.79	1,133.00	10,267,736.79	0.00	0.00
Support Serv - Business	3,044,989.04	301,362.60	402,410.00	2,341,216.44	2,341,216.44
Operations and Maintenance	19,679,862.44	19,120.27	5,694,445.40	13,966,296.77	0.00
Pupil Transportation	12,735,462.57	89,849.90	12,645,612.67	0.00	0.00
Support Serv - Planning & Research	1,264,485.30	0.00	1,264,485.30	0.00	0.00
Support Serv - Communication	478,734.71	0.00	478,734.71	0.00	0.00
Support Serv - Staff & Personnel	1,722,964.41	0.00	385,894.17	1,337,070.24	1,337,070.24
Support Serv - Technology	3,132,900.30	93,604.32	155,401.76	2,883,894.22	2,883,894.22
Support Serv - Pupil Accounting	1,348,367.63	0.00	1,348,367.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,836,765.37	0.00	1,836,765.37	0.00	0.00
Community Services	1,254,624.84	2,288.01	1,252,336.83	0.00	0.00
Payments to Government Agencies	9,671.49	9,671.49	0.00	0.00	0.00
Facilities Acquisition	1,123,465.92	1,123,465.92	0.00	0.00	0.00
Special Revenue Funds					
Instructional	20,800,902.03	5,382.68	20,795,519.35	0.00	0.00
Support Serv - Pupil	13,262,085.30	0.00	13,262,085.30	0.00	0.00
Support Serv - Instructional	2,301,878.65	0.00	2,301,878.65	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,043,007.14	39,190.20	683,348.26	1,320,468.68	0.00
Pupil Transportation	49,992.89	0.00	49,992.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	88,577.46	0.00	88,577.46	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	9,961,822.22	5,749,106.82	4,212,715.40	0.00	0.00
Community Services	141,439.74	20,715.75	120,723.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,026,164.39	2,026,164.39	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,877,748.97	11,877,748.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,448,475.62	1,448,475.62	0.00	0.00	0.00
Trust Funds					
All Costs *	4,906.91	0.00	4,906.91	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
	268,659,094.72	**22,917,535.11**	**223,892,613.26**	**21,848,946.35**	**6,562,180.90**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41020 Godwin Heights Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,152,858.75	24,991.66	14,127,867.09	0.00	0.00
Support Serv - Pupil	1,018,255.54	0.00	1,018,255.54	0.00	0.00
Support Serv - Instructional	1,104,083.42	0.00	1,104,083.42	0.00	0.00
Support Serv - Board of Ed	76,722.86	0.00	76,722.86	0.00	0.00
Support Serv - Executive Adm	282,549.79	0.00	282,549.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,261,201.91	0.00	1,261,201.91	0.00	0.00
Support Serv - Business	386,889.54	0.00	0.00	386,889.54	386,889.54
Operations and Maintenance	2,720,671.92	80,323.71	68,330.55	2,572,017.66	0.00
Pupil Transportation	944,137.58	0.00	944,137.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,653.85	0.00	10,653.85	0.00	0.00
Support Serv - Staff & Personnel	88,851.45	0.00	47,349.02	41,502.43	41,502.43
Support Serv - Technology	81,770.38	0.00	0.00	81,770.38	81,770.38
Support Serv - Pupil Accounting	37,012.55	0.00	37,012.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	419,954.26	4,000.00	415,954.26	0.00	0.00
Community Services	75,136.00	0.00	75,136.00	0.00	0.00
Payments to Government Agencies	4,303.00	4,303.00	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	1,206,271.37	619,020.73	587,250.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,795,474.95	1,795,474.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,564,104.60	2,564,104.60	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
	28,230,903.72	**5,092,218.65**	**20,056,505.06**	**3,082,180.01**	**510,162.35**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41025 Northview Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,560,799.91	33,138.95	20,527,660.96	0.00	0.00
Support Serv - Pupil	2,153,427.78	0.00	2,153,427.78	0.00	0.00
Support Serv - Instructional	767,164.82	627.64	766,537.18	0.00	0.00
Support Serv - Board of Ed	90,688.45	0.00	90,688.45	0.00	0.00
Support Serv - Executive Adm	423,555.53	1,761.45	421,794.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,906,066.71	0.00	1,906,066.71	0.00	0.00
Support Serv - Business	1,013,196.13	262,188.08	0.00	751,008.05	751,008.05
Operations and Maintenance	2,594,129.17	28,742.62	0.00	2,565,386.55	0.00
Pupil Transportation	1,166,448.32	34,766.30	1,131,682.02	0.00	0.00
Support Serv - Planning & Research	2.40	0.00	2.40	0.00	0.00
Support Serv - Communication	59,451.09	0.00	59,451.09	0.00	0.00
Support Serv - Staff & Personnel	3,423.75	0.00	0.00	3,423.75	3,423.75
Support Serv - Technology	638,738.17	137,013.64	0.00	501,724.53	501,724.53
Support Serv - Pupil Accounting	9,947.47	0.00	9,947.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	682,020.04	29,423.24	652,596.80	0.00	0.00
Community Services	404,725.80	600.44	404,125.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,212,419.22	701,019.90	511,399.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,849,987.50	1,849,987.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,161,261.02	2,161,261.02	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
	37,697,453.28	**5,240,530.78**	**28,635,379.62**	**3,821,542.88**	**1,256,156.33**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41026 Wyoming Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,827,252.30	79,340.01	28,747,912.29	0.00	0.00
Support Serv - Pupil	2,941,110.18	0.00	2,941,110.18	0.00	0.00
Support Serv - Instructional	2,181,200.67	267,768.64	1,913,432.03	0.00	0.00
Support Serv - Board of Ed	86,617.93	2,351.30	84,266.63	0.00	0.00
Support Serv - Executive Adm	426,489.99	245.96	426,244.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,190,652.48	0.00	2,190,652.48	0.00	0.00
Support Serv - Business	423,149.03	3,918.08	0.00	419,230.95	419,230.95
Operations and Maintenance	3,485,203.23	223,400.01	66,728.00	3,195,075.22	0.00
Pupil Transportation	2,651,337.13	0.00	2,651,337.13	0.00	0.00
Support Serv - Planning & Research	15,480.49	0.00	15,480.49	0.00	0.00
Support Serv - Communication	16,696.56	0.00	16,696.56	0.00	0.00
Support Serv - Staff & Personnel	295,549.80	0.00	0.00	295,549.80	295,549.80
Support Serv - Technology	1,108,366.76	235,027.26	0.00	873,339.50	873,339.50
Support Serv - Pupil Accounting	85,111.41	0.00	85,111.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	776,261.56	31,483.46	744,778.10	0.00	0.00
Community Services	96,591.35	0.00	96,591.35	0.00	0.00
Payments to Government Agencies	1,081,660.71	1,081,660.71	0.00	0.00	0.00
Facilities Acquisition	121,752.84	121,752.84	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	3,871.56	0.00	3,745.73	125.83	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	2,216,700.59	1,047,503.79	1,169,196.80	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	364.51	364.51	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,166,132.82	5,166,132.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,197,553.90	**8,260,949.39**	**41,153,283.21**	**4,783,321.30**	**1,588,120.25**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41040 Byron Center Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,468,117.91	193,459.79	18,274,658.12	0.00	0.00
Support Serv - Pupil	1,392,405.65	0.00	1,392,405.65	0.00	0.00
Support Serv - Instructional	557,471.82	0.00	557,471.82	0.00	0.00
Support Serv - Board of Ed	78,269.33	0.00	78,269.33	0.00	0.00
Support Serv - Executive Adm	621,062.24	5,966.00	615,096.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,730,239.13	0.00	1,730,239.13	0.00	0.00
Support Serv - Business	485,515.87	36,653.32	0.00	448,862.55	448,862.55
Operations and Maintenance	3,357,145.03	35,223.00	0.00	3,321,922.03	0.00
Pupil Transportation	1,844,950.11	0.00	1,844,950.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,448.48	0.00	41,448.48	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	477,745.18	87,407.25	0.00	390,337.93	390,337.93
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	856,291.51	6,162.63	850,128.88	0.00	0.00
Community Services	289,592.34	15,483.67	274,108.67	0.00	0.00
Payments to Government Agencies	17,120.00	17,120.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,449.79	0.00	0.00	8,449.79	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,344,454.03	632,964.23	711,489.80	0.00	0.00
Community Services	1,431,128.02	31,737.44	1,399,390.58	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 **	6,618,267.34	6,618,267.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,601,139.47	3,601,139.47	0.00	0.00	0.00
Trust Funds					
All Costs *	600.00	0.00	600.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,221,413.25	**11,281,584.14**	**27,770,256.81**	**4,169,572.30**	**839,200.48**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41050 Caledonia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,380,518.66	4,754.89	25,375,763.77	0.00	0.00
Support Serv - Pupil	1,942,762.23	0.00	1,942,762.23	0.00	0.00
Support Serv - Instructional	662,725.70	0.00	662,725.70	0.00	0.00
Support Serv - Board of Ed	121,847.75	0.00	121,847.75	0.00	0.00
Support Serv - Executive Adm	566,852.31	0.00	566,852.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,917,638.52	0.00	2,917,638.52	0.00	0.00
Support Serv - Business	566,690.17	114,267.58	0.00	452,422.59	452,422.59
Operations and Maintenance	3,758,226.47	22,547.83	0.00	3,735,678.64	0.00
Pupil Transportation	2,561,462.53	222,302.92	2,339,159.61	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	168,491.55	0.00	3,447.74	165,043.81	165,043.81
Support Serv - Technology	606,476.78	0.00	0.00	606,476.78	606,476.78
Support Serv - Pupil Accounting	16,588.94	0.00	16,588.94	0.00	0.00
Support Serv - Central - Other	58,967.92	0.00	58,967.92	0.00	0.00
Support Serv - Other	876,572.31	21,503.00	855,069.31	0.00	0.00
Community Services	136,028.08	0.00	136,028.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,395.32	2,395.32	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	164,000.04	0.00	0.00	164,000.04	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,464,459.91	80,737.00	1,383,722.91	0.00	0.00
Community Services	231,098.73	98.90	230,999.83	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 **	10,100,586.76	10,100,586.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,428,057.96	1,428,057.96	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
	53,732,448.64	**11,997,252.16**	**36,611,574.62**	**5,123,621.86**	**1,223,943.18**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41070 Cedar Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,363,063.79	5,739.75	18,357,324.04	0.00	0.00
Support Serv - Pupil	1,725,863.90	0.00	1,725,863.90	0.00	0.00
Support Serv - Instructional	1,001,201.00	10,939.86	990,261.14	0.00	0.00
Support Serv - Board of Ed	125,381.75	0.00	125,381.75	0.00	0.00
Support Serv - Executive Adm	313,016.87	0.00	313,016.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,991,929.38	0.00	1,991,929.38	0.00	0.00
Support Serv - Business	772,913.84	47,422.95	0.00	725,490.89	725,490.89
Operations and Maintenance	2,124,669.97	15,474.29	0.00	2,109,195.68	0.00
Pupil Transportation	2,972,665.22	166,370.50	2,806,294.72	0.00	0.00
Support Serv - Planning & Research	2,282.08	0.00	2,282.08	0.00	0.00
Support Serv - Communication	27,408.55	0.00	27,408.55	0.00	0.00
Support Serv - Staff & Personnel	24,026.14	0.00	18,233.78	5,792.36	5,792.36
Support Serv - Technology	815,220.76	8,646.23	19,004.28	787,570.25	787,570.25
Support Serv - Pupil Accounting	108,961.84	0.00	108,961.84	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	571,701.58	0.00	571,701.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	24,964.10	24,964.10	0.00	0.00	0.00
Facilities Acquisition	24,932.00	24,932.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,920.26	0.00	0.00	3,920.26	3,920.26
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	861.10	0.00	861.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,268,991.77	611,783.40	657,208.37	0.00	0.00
Community Services	193,523.37	0.00	193,523.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,216,579.04	4,216,579.04	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
	36,674,078.31	**5,132,852.12**	**27,909,256.75**	**3,631,969.44**	**1,522,773.76**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41080 Comstock Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,230,539.35	1,500.00	13,229,039.35	0.00	0.00
Support Serv - Pupil	1,683,672.89	0.00	1,683,672.89	0.00	0.00
Support Serv - Instructional	478,638.09	0.00	478,638.09	0.00	0.00
Support Serv - Board of Ed	100,444.77	0.00	100,444.77	0.00	0.00
Support Serv - Executive Adm	343,129.94	0.00	343,129.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,167,958.02	0.00	1,167,958.02	0.00	0.00
Support Serv - Business	410,713.91	54,148.05	0.00	356,565.86	356,565.86
Operations and Maintenance	1,354,344.25	1,699.99	0.00	1,352,644.26	0.00
Pupil Transportation	1,564,097.72	0.00	1,564,097.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,420.00	0.00	3,420.00	0.00	0.00
Support Serv - Staff & Personnel	6,004.40	0.00	2,664.10	3,340.30	3,340.30
Support Serv - Technology	194,197.63	0.00	0.00	194,197.63	194,197.63
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	581,973.27	6,310.95	575,662.32	0.00	0.00
Community Services	27,091.04	0.00	27,091.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,869.15	0.00	1,813.09	56.06	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	854,653.23	432,398.57	422,254.66	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 **	5,160,078.28	5,160,078.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,868,006.88	4,868,006.88	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
	32,030,832.82	**10,524,142.72**	**19,599,885.99**	**1,906,804.11**	**554,103.79**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41090 East Grand Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,056,798.56	33,918.63	18,022,879.93	0.00	0.00
Support Serv - Pupil	1,628,025.10	0.00	1,628,025.10	0.00	0.00
Support Serv - Instructional	1,421,756.10	24,295.00	1,397,461.10	0.00	0.00
Support Serv - Board of Ed	112,735.62	0.00	112,735.62	0.00	0.00
Support Serv - Executive Adm	472,163.20	5,337.56	466,825.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,785,066.81	0.00	1,785,066.81	0.00	0.00
Support Serv - Business	530,466.87	18,316.56	0.00	512,150.31	512,150.31
Operations and Maintenance	2,758,215.93	3,596.25	0.00	2,754,619.68	0.00
Pupil Transportation	307,458.59	0.00	307,458.59	0.00	0.00
Support Serv - Planning & Research	81.60	0.00	81.60	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,949.16	0.00	6,672.96	9,276.20	9,276.20
Support Serv - Technology	453,269.05	0.00	0.00	453,269.05	453,269.05
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	709,854.72	0.00	709,854.72	0.00	0.00
Community Services	428,197.22	1,956.20	426,241.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	77,525.07	77,525.07	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	333,269.63	3,381.29	329,888.34	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 **	19,772,593.86	19,772,593.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	221,880.97	221,880.97	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
	49,085,308.06	**20,162,801.39**	**25,193,191.43**	**3,729,315.24**	**974,695.56**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41110 Forest Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	62,025,518.75	85,612.32	61,939,906.43	0.00	0.00
Support Serv - Pupil	7,023,082.06	170.34	7,022,911.72	0.00	0.00
Support Serv - Instructional	2,955,302.01	16,140.54	2,939,161.47	0.00	0.00
Support Serv - Board of Ed	398,257.02	297.50	397,959.52	0.00	0.00
Support Serv - Executive Adm	402,567.76	185.21	402,382.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,577,978.41	6,535.79	5,571,442.62	0.00	0.00
Support Serv - Business	1,388,121.47	3,326.50	0.00	1,384,794.97	1,384,794.97
Operations and Maintenance	8,305,786.73	13,960.12	485.37	8,291,341.24	0.00
Pupil Transportation	5,476,580.29	83.88	5,476,496.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,520.29	0.00	39,520.29	0.00	0.00
Support Serv - Staff & Personnel	729,575.28	803.38	92,292.25	636,479.65	636,479.65
Support Serv - Technology	1,291,569.88	848.00	86,417.39	1,204,304.49	1,204,304.49
Support Serv - Pupil Accounting	80,469.45	0.00	80,469.45	0.00	0.00
Support Serv - Central - Other	58,165.96	0.00	58,165.96	0.00	0.00
Support Serv - Other	2,073,934.15	80,782.56	1,993,151.59	0.00	0.00
Community Services	1,535,114.68	7,228.91	1,527,885.77	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	112,962.98	373.15	112,589.83	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	7,529.23	0.00	7,529.23	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,570,183.94	1,152,392.44	1,417,791.50	0.00	0.00
Community Services	1,209,133.84	71,212.73	1,137,921.11	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 **	27,425,528.58	27,425,528.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,042,773.27	3,042,773.27	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
	133,729,656.03	**31,908,255.22**	**90,304,480.46**	**11,516,920.35**	**3,225,579.11**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41120 Godfrey-Lee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,239,495.89	36,423.00	11,203,072.89	0.00	0.00
Support Serv - Pupil	1,264,049.64	0.00	1,264,049.64	0.00	0.00
Support Serv - Instructional	1,010,258.39	44,312.00	965,946.39	0.00	0.00
Support Serv - Board of Ed	65,199.07	0.00	65,199.07	0.00	0.00
Support Serv - Executive Adm	282,707.98	0.00	282,707.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	922,590.34	0.00	922,590.34	0.00	0.00
Support Serv - Business	314,413.75	7,202.14	0.00	307,211.61	307,211.61
Operations and Maintenance	1,145,897.11	299.00	0.00	1,145,598.11	0.00
Pupil Transportation	563,904.55	0.00	563,904.55	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	3,297.86	0.00	3,297.86	0.00	0.00
Support Serv - Technology	452,061.13	187,076.25	0.00	264,984.88	264,984.88
Support Serv - Pupil Accounting	67,693.76	0.00	67,693.76	0.00	0.00
Support Serv - Central - Other	25,000.00	0.00	25,000.00	0.00	0.00
Support Serv - Other	268,039.94	24,581.81	243,458.13	0.00	0.00
Community Services	256,821.90	0.00	256,821.90	0.00	0.00
Payments to Government Agencies	2,013.37	2,013.37	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	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,258,206.40	650,424.98	607,781.42	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	11,737.50	11,737.50	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,757,149.31	1,757,149.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	255,287.17	255,287.17	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
	21,170,575.06	**2,976,506.53**	**16,476,273.93**	**1,717,794.60**	**572,196.49**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41130 Grandville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,317,307.62	51,565.33	33,265,742.29	0.00	0.00
Support Serv - Pupil	3,708,206.87	19,302.40	3,688,904.47	0.00	0.00
Support Serv - Instructional	1,161,637.88	6,608.08	1,155,029.80	0.00	0.00
Support Serv - Board of Ed	101,933.04	0.00	101,933.04	0.00	0.00
Support Serv - Executive Adm	312,245.05	0.00	312,245.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,904,526.78	0.00	2,904,526.78	0.00	0.00
Support Serv - Business	664,515.69	406.41	50,369.01	613,740.27	613,740.27
Operations and Maintenance	4,471,434.21	19,320.67	0.00	4,452,113.54	0.00
Pupil Transportation	3,228,688.83	324,668.00	2,904,020.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	148,686.84	0.00	148,686.84	0.00	0.00
Support Serv - Staff & Personnel	340,079.41	999.31	5,220.76	333,859.34	333,859.34
Support Serv - Technology	940,608.48	468,378.23	0.00	472,230.25	472,230.25
Support Serv - Pupil Accounting	79,053.65	0.00	79,053.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,111,500.84	2,154.24	1,109,346.60	0.00	0.00
Community Services	886,819.58	0.00	886,819.58	0.00	0.00
Payments to Government Agencies	2,228.36	2,228.36	0.00	0.00	0.00
Facilities Acquisition	32,639.87	0.00	32,639.87	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,445.23	0.00	0.00	4,445.23	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	1,685,456.50	823,103.36	862,353.14	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 **	5,452,772.35	5,452,772.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,289,132.57	2,289,132.57	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
	62,843,919.65	**9,460,639.31**	**47,506,891.71**	**5,876,388.63**	**1,419,829.86**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41140 Kelloggsville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,524,507.63	2,049.55	14,522,458.08	0.00	0.00
Support Serv - Pupil	852,754.74	0.00	852,754.74	0.00	0.00
Support Serv - Instructional	910,927.75	145.00	910,782.75	0.00	0.00
Support Serv - Board of Ed	159,235.96	0.00	159,235.96	0.00	0.00
Support Serv - Executive Adm	314,189.55	0.00	314,189.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,467,814.77	0.00	1,467,814.77	0.00	0.00
Support Serv - Business	569,024.02	209,289.65	0.00	359,734.37	359,734.37
Operations and Maintenance	1,670,779.33	26,091.97	13,431.00	1,631,256.36	0.00
Pupil Transportation	1,072,965.22	0.00	1,072,965.22	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	2,204.61	0.00	2,204.61	0.00	0.00
Support Serv - Technology	280,650.26	132,182.79	0.00	148,467.47	148,467.47
Support Serv - Pupil Accounting	48,005.00	0.00	48,005.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	481,021.40	0.00	481,021.40	0.00	0.00
Community Services	67,276.51	0.00	67,276.51	0.00	0.00
Payments to Government Agencies	6,147.20	6,147.20	0.00	0.00	0.00
Facilities Acquisition	1,000.00	0.00	1,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	34,165.05	0.00	33,123.03	1,042.02	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,295,739.64	705,270.81	590,468.83	0.00	0.00
Community Services	105,535.37	0.00	105,535.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,566,867.88	2,566,867.88	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 *	16,900.00	0.00	16,900.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,447,711.89	**3,648,044.85**	**20,659,166.82**	**2,140,500.22**	**508,201.84**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41145 Kenowa Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,688,920.77	49,385.49	18,639,535.28	0.00	0.00
Support Serv - Pupil	1,714,927.67	0.00	1,714,927.67	0.00	0.00
Support Serv - Instructional	780,621.43	4,178.92	776,442.51	0.00	0.00
Support Serv - Board of Ed	93,126.34	0.00	93,126.34	0.00	0.00
Support Serv - Executive Adm	303,954.41	606.80	303,347.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,703,330.59	982.47	1,702,348.12	0.00	0.00
Support Serv - Business	609,810.91	6,601.18	0.00	603,209.73	603,209.73
Operations and Maintenance	2,408,745.60	7,030.25	0.00	2,401,715.35	0.00
Pupil Transportation	1,977,598.66	849.15	1,976,749.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	68,723.57	0.00	68,723.57	0.00	0.00
Support Serv - Staff & Personnel	29,744.92	0.00	22,219.22	7,525.70	7,525.70
Support Serv - Technology	411,679.98	2,095.44	0.00	409,584.54	409,584.54
Support Serv - Pupil Accounting	35,821.61	0.00	35,821.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	574,543.30	17,269.57	557,273.73	0.00	0.00
Community Services	527,348.45	20,575.15	506,773.30	0.00	0.00
Payments to Government Agencies	3,009.50	3,009.50	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	1,127.30	0.00	1,014.58	112.72	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,478,701.76	691,630.12	787,071.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,036,281.53	5,036,281.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,346,138.26	7,346,138.26	0.00	0.00	0.00
Trust Funds					
All Costs *	1,850.00	0.00	1,850.00	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
	43,796,006.56	**13,186,633.83**	**27,187,224.69**	**3,422,148.04**	**1,020,319.97**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41150 Kent City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,214,486.71	199,972.96	7,014,513.75	0.00	0.00
Support Serv - Pupil	550,957.86	0.00	550,957.86	0.00	0.00
Support Serv - Instructional	252,451.21	1,187.89	251,263.32	0.00	0.00
Support Serv - Board of Ed	61,679.33	334.00	61,345.33	0.00	0.00
Support Serv - Executive Adm	131,539.81	1,525.00	130,014.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	693,714.96	1,452.00	692,262.96	0.00	0.00
Support Serv - Business	307,002.71	15,380.95	28,755.30	262,866.46	262,866.46
Operations and Maintenance	1,216,439.13	4,123.68	0.00	1,212,315.45	0.00
Pupil Transportation	841,034.36	0.00	841,034.36	0.00	0.00
Support Serv - Planning & Research	172.12	0.00	172.12	0.00	0.00
Support Serv - Communication	3,250.47	0.00	3,250.47	0.00	0.00
Support Serv - Staff & Personnel	2,388.00	0.00	0.00	2,388.00	2,388.00
Support Serv - Technology	174,859.62	28,114.28	0.00	146,745.34	146,745.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,225.63	0.00	12,225.63	0.00	0.00
Support Serv - Other	301,246.87	8,766.16	292,480.71	0.00	0.00
Community Services	303,737.57	0.00	303,737.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	525,424.93	262,282.33	263,142.60	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 **	1,718,736.15	1,718,736.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	181,084.18	181,084.18	0.00	0.00	0.00
Trust Funds					
All Costs *	6,821.56	0.00	6,821.56	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
	14,499,253.18	**2,422,959.58**	**10,451,978.35**	**1,624,315.25**	**411,999.80**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41160 Kentwood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	54,564,310.75	265,066.41	54,299,244.34	0.00	0.00
Support Serv - Pupil	5,199,297.84	0.00	5,199,297.84	0.00	0.00
Support Serv - Instructional	3,410,897.97	7,281.90	3,403,616.07	0.00	0.00
Support Serv - Board of Ed	120,973.48	0.00	120,973.48	0.00	0.00
Support Serv - Executive Adm	1,379,418.20	6,898.40	1,372,519.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,759,366.95	0.00	4,759,366.95	0.00	0.00
Support Serv - Business	581,366.49	0.00	0.00	581,366.49	581,366.49
Operations and Maintenance	7,719,960.59	53,873.00	399,320.00	7,266,767.59	0.00
Pupil Transportation	3,789,943.24	11,388.75	3,778,554.49	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	5,891.70	0.00	5,891.70	0.00	0.00
Support Serv - Technology	1,266,641.67	222,063.50	0.00	1,044,578.17	1,044,578.17
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,379,365.59	0.00	1,379,365.59	0.00	0.00
Community Services	724,634.29	11,717.37	712,916.92	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	89,549.00	0.00	89,549.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,650,643.32	1,697,255.32	1,953,388.00	0.00	0.00
Community Services	587,371.21	154,628.05	432,743.16	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 **	71,797,357.00	71,797,357.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,129,779.96	3,129,779.96	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
	164,207,769.25	**77,357,309.66**	**77,957,747.34**	**8,892,712.25**	**1,625,944.66**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41170 Lowell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,251,955.77	72,149.03	20,179,806.74	0.00	0.00
Support Serv - Pupil	1,621,790.78	0.00	1,621,790.78	0.00	0.00
Support Serv - Instructional	1,032,269.60	0.00	1,032,269.60	0.00	0.00
Support Serv - Board of Ed	99,527.79	0.00	99,527.79	0.00	0.00
Support Serv - Executive Adm	364,069.19	3,600.00	360,469.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,844,138.51	0.00	1,844,138.51	0.00	0.00
Support Serv - Business	842,300.35	264,538.64	83,008.73	494,752.98	494,752.98
Operations and Maintenance	2,999,459.65	34,219.30	0.00	2,965,240.35	0.00
Pupil Transportation	2,630,197.33	12,890.00	2,617,307.33	0.00	0.00
Support Serv - Planning & Research	8,844.84	0.00	8,844.84	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	566,260.43	67,657.15	0.00	498,603.28	498,603.28
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	654,141.27	0.00	654,141.27	0.00	0.00
Community Services	314,710.16	6,326.18	308,383.98	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	1,193,763.06	488,272.26	705,490.80	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 **	7,083,098.97	7,083,098.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	123,791.60	123,791.60	0.00	0.00	0.00
Trust Funds					
All Costs *	43,165.55	0.00	43,165.55	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,673,484.85	**8,156,543.13**	**29,558,345.11**	**3,958,596.61**	**993,356.26**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41210 Rockford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,059,814.92	138,545.89	41,921,269.03	0.00	0.00
Support Serv - Pupil	3,958,812.17	0.00	3,958,812.17	0.00	0.00
Support Serv - Instructional	1,971,498.76	9,908.44	1,961,590.32	0.00	0.00
Support Serv - Board of Ed	149,345.66	2,101.00	147,244.66	0.00	0.00
Support Serv - Executive Adm	437,707.53	0.00	437,707.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,050,164.41	466.47	4,049,697.94	0.00	0.00
Support Serv - Business	1,172,388.67	240,191.42	0.00	932,197.25	932,197.25
Operations and Maintenance	5,725,830.66	24,346.50	0.00	5,701,484.16	0.00
Pupil Transportation	4,159,068.11	76,318.68	4,082,749.43	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	373,613.29	0.00	0.00	373,613.29	373,613.29
Support Serv - Technology	1,247,583.68	51,230.39	0.00	1,196,353.29	1,196,353.29
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	1,235,966.43	22,230.02	1,213,736.41	0.00	0.00
Community Services	2,359,971.72	5,262.15	2,354,709.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,209,921.99	1,077,971.91	1,131,950.08	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 **	38,193,283.99	38,193,283.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,115,671.35	2,115,671.35	0.00	0.00	0.00
Trust Funds					
All Costs *	63,075.00	0.00	63,075.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	111,483,718.34	**41,957,528.21**	**61,322,542.14**	**8,203,647.99**	**2,502,163.83**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41240 Sparta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,174,203.64	15,526.89	17,158,676.75	0.00	0.00
Support Serv - Pupil	1,841,507.67	2,500.00	1,839,007.67	0.00	0.00
Support Serv - Instructional	652,520.09	479.84	652,040.25	0.00	0.00
Support Serv - Board of Ed	107,452.64	10,493.00	96,959.64	0.00	0.00
Support Serv - Executive Adm	472,749.29	0.00	472,749.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,611,201.23	0.00	1,611,201.23	0.00	0.00
Support Serv - Business	477,806.08	55,944.78	67,957.20	353,904.10	353,904.10
Operations and Maintenance	1,812,233.29	63,791.04	50.00	1,748,392.25	0.00
Pupil Transportation	1,735,260.58	90,437.80	1,644,822.78	0.00	0.00
Support Serv - Planning & Research	1,101.17	0.00	1,101.17	0.00	0.00
Support Serv - Communication	860.00	0.00	860.00	0.00	0.00
Support Serv - Staff & Personnel	2,812.95	0.00	2,812.95	0.00	0.00
Support Serv - Technology	656,089.88	365,751.41	0.00	290,338.47	290,338.47
Support Serv - Pupil Accounting	22,345.67	0.00	22,345.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	533,465.93	0.00	533,465.93	0.00	0.00
Community Services	394,433.81	12,674.50	381,759.31	0.00	0.00
Payments to Government Agencies	2,458.92	2,458.92	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,052,455.99	488,167.49	564,288.50	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 **	12,479,987.80	12,479,987.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	739,948.78	739,948.78	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
	41,770,895.41	**14,328,162.25**	**25,050,098.34**	**2,392,634.82**	**644,242.57**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41901 New Branches School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,798,782.67	16,200.41	1,782,582.26	0.00	0.00
Support Serv - Pupil	85,637.49	0.00	85,637.49	0.00	0.00
Support Serv - Instructional	28,026.79	253.95	27,772.84	0.00	0.00
Support Serv - Board of Ed	21,456.94	0.00	21,456.94	0.00	0.00
Support Serv - Executive Adm	232,554.52	684.50	231,870.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	220,800.29	0.00	220,800.29	0.00	0.00
Support Serv - Business	26,299.80	0.00	0.00	26,299.80	26,299.80
Operations and Maintenance	201,359.38	1,128.57	0.00	200,230.81	0.00
Pupil Transportation	652.68	0.00	652.68	0.00	0.00
Support Serv - Planning & Research	125.00	0.00	125.00	0.00	0.00
Support Serv - Communication	968.86	0.00	968.86	0.00	0.00
Support Serv - Staff & Personnel	45,928.06	0.00	2,254.46	43,673.60	43,673.60
Support Serv - Technology	27,266.78	0.00	0.00	27,266.78	27,266.78
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	0.00	0.00	0.00	0.00	0.00
Community Services	32,095.13	0.00	32,095.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,402.50	5,402.50	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	107,722.14	62,062.86	45,659.28	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 **	192,525.30	192,525.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	169.00	169.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,027,773.33	**278,427.09**	**2,451,875.25**	**297,470.99**	**97,240.18**

Michigan Department of Education
Costs for the Development of 2013-2014 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	2,880,581.55	61,743.54	2,818,838.01	0.00	0.00
Support Serv - Pupil	147,598.31	0.00	147,598.31	0.00	0.00
Support Serv - Instructional	189,163.60	14,590.26	174,573.34	0.00	0.00
Support Serv - Board of Ed	13,914.00	0.00	13,914.00	0.00	0.00
Support Serv - Executive Adm	612,291.49	0.00	612,291.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	368,625.28	10,467.00	358,158.28	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	313,657.20	14,529.75	0.00	299,127.45	0.00
Pupil Transportation	26,580.60	0.00	26,580.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	61,141.48	0.00	61,141.48	0.00	0.00
Support Serv - Staff & Personnel	4,312.81	0.00	0.00	4,312.81	4,312.81
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,621.60	0.00	7,621.60	0.00	0.00
Community Services	68,173.83	0.00	68,173.83	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	242,950.72	7,935.41	235,015.31	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 **	258,229.83	258,229.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,949.90	28,949.90	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
	5,223,792.20	**396,445.69**	**4,523,906.25**	**303,440.26**	**4,312.81**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41905 Excel Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,473,075.00	0.00	4,473,075.00	0.00	0.00
Support Serv - Pupil	277,818.00	0.00	277,818.00	0.00	0.00
Support Serv - Instructional	361,361.00	0.00	361,361.00	0.00	0.00
Support Serv - Board of Ed	101,368.00	0.00	101,368.00	0.00	0.00
Support Serv - Executive Adm	517,036.00	0.00	517,036.00	0.00	0.00
Support Serv - Grant Writer	36,043.00	0.00	36,043.00	0.00	0.00
Support Serv - School Adm	899,072.00	0.00	899,072.00	0.00	0.00
Support Serv - Business	322,497.00	0.00	0.00	322,497.00	322,497.00
Operations and Maintenance	2,351,435.00	0.00	0.00	2,351,435.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,424.00	0.00	47,424.00	0.00	0.00
Support Serv - Staff & Personnel	160,562.00	0.00	0.00	160,562.00	160,562.00
Support Serv - Technology	111,240.00	0.00	0.00	111,240.00	111,240.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	44,551.00	0.00	44,551.00	0.00	0.00
Support Serv - Other	75,046.00	0.00	75,046.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	260,777.00	9,752.00	251,025.00	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
	10,039,305.00	**9,752.00**	**7,083,819.00**	**2,945,734.00**	**594,299.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41908 Byron Center Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,220,376.51	0.00	1,220,376.51	0.00	0.00
Support Serv - Pupil	112,828.64	0.00	112,828.64	0.00	0.00
Support Serv - Instructional	35,992.75	0.00	35,992.75	0.00	0.00
Support Serv - Board of Ed	20,566.10	0.00	20,566.10	0.00	0.00
Support Serv - Executive Adm	88,074.76	0.00	88,074.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	218,281.10	0.00	218,281.10	0.00	0.00
Support Serv - Business	13,310.00	0.00	0.00	13,310.00	13,310.00
Operations and Maintenance	132,623.11	17,008.28	0.00	115,614.83	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	10,042.66	0.00	0.00	10,042.66	10,042.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	233,997.00	233,997.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,086,092.63	**251,005.28**	**1,696,119.86**	**138,967.49**	**23,352.66**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41909 Vista Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,072,163.00	0.00	3,072,163.00	0.00	0.00
Support Serv - Pupil	148,368.00	0.00	148,368.00	0.00	0.00
Support Serv - Instructional	307,109.00	0.00	307,109.00	0.00	0.00
Support Serv - Board of Ed	98,912.00	0.00	98,912.00	0.00	0.00
Support Serv - Executive Adm	385,066.00	0.00	385,066.00	0.00	0.00
Support Serv - Grant Writer	26,175.00	0.00	26,175.00	0.00	0.00
Support Serv - School Adm	665,159.00	0.00	665,159.00	0.00	0.00
Support Serv - Business	98,117.00	0.00	0.00	98,117.00	98,117.00
Operations and Maintenance	1,149,307.00	0.00	638.00	1,148,669.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,652.00	0.00	28,652.00	0.00	0.00
Support Serv - Staff & Personnel	133,600.00	0.00	0.00	133,600.00	133,600.00
Support Serv - Technology	95,534.00	0.00	0.00	95,534.00	95,534.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	40,911.00	0.00	40,911.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	147,180.00	147,180.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,732.00	13,600.00	293,132.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,702,985.00	**160,780.00**	**5,066,285.00**	**1,475,920.00**	**327,251.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41910 Vanguard Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,684,873.00	0.00	2,684,873.00	0.00	0.00
Support Serv - Pupil	174,227.00	0.00	174,227.00	0.00	0.00
Support Serv - Instructional	271,987.00	0.00	271,987.00	0.00	0.00
Support Serv - Board of Ed	100,882.00	0.00	100,882.00	0.00	0.00
Support Serv - Executive Adm	412,858.00	0.00	412,858.00	0.00	0.00
Support Serv - Grant Writer	29,284.00	0.00	29,284.00	0.00	0.00
Support Serv - School Adm	519,291.00	0.00	519,291.00	0.00	0.00
Support Serv - Business	109,772.00	0.00	0.00	109,772.00	109,772.00
Operations and Maintenance	1,208,755.00	0.00	0.00	1,208,755.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	48,724.00	0.00	48,724.00	0.00	0.00
Support Serv - Staff & Personnel	149,470.00	0.00	0.00	149,470.00	149,470.00
Support Serv - Technology	106,883.00	0.00	0.00	106,883.00	106,883.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,771.00	0.00	45,771.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	176,777.00	7,381.00	169,396.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,039,554.00	**7,381.00**	**4,457,293.00**	**1,574,880.00**	**366,125.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41911 Grattan Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	941,038.00	10,270.00	930,768.00	0.00	0.00
Support Serv - Pupil	46,179.00	0.00	46,179.00	0.00	0.00
Support Serv - Instructional	6,464.00	0.00	6,464.00	0.00	0.00
Support Serv - Board of Ed	12,675.00	0.00	12,675.00	0.00	0.00
Support Serv - Executive Adm	211,371.00	0.00	211,371.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	172,031.00	0.00	172,031.00	0.00	0.00
Support Serv - Business	24,636.00	7,854.00	0.00	16,782.00	16,782.00
Operations and Maintenance	148,676.00	3,064.00	0.00	145,612.00	0.00
Pupil Transportation	171,806.00	0.00	171,806.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,858.00	0.00	5,858.00	0.00	0.00
Support Serv - Staff & Personnel	578.00	0.00	0.00	578.00	578.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	24,783.00	0.00	24,783.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	292,497.00	292,497.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,058,592.00	**313,685.00**	**1,581,935.00**	**162,972.00**	**17,360.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41914 Knapp Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,870,932.00	0.00	2,870,932.00	0.00	0.00
Support Serv - Pupil	163,370.00	0.00	163,370.00	0.00	0.00
Support Serv - Instructional	358,006.00	0.00	358,006.00	0.00	0.00
Support Serv - Board of Ed	128,773.00	0.00	128,773.00	0.00	0.00
Support Serv - Executive Adm	518,256.00	0.00	518,256.00	0.00	0.00
Support Serv - Grant Writer	40,468.00	0.00	40,468.00	0.00	0.00
Support Serv - School Adm	597,294.00	0.00	597,294.00	0.00	0.00
Support Serv - Business	151,696.00	0.00	0.00	151,696.00	151,696.00
Operations and Maintenance	1,042,350.00	0.00	0.00	1,042,350.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	64,379.00	0.00	64,379.00	0.00	0.00
Support Serv - Staff & Personnel	206,556.00	0.00	0.00	206,556.00	206,556.00
Support Serv - Technology	147,702.00	0.00	0.00	147,702.00	147,702.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	63,251.00	0.00	63,251.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	187,952.00	8,456.00	179,496.00	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
	6,540,985.00	**8,456.00**	**4,984,225.00**	**1,548,304.00**	**505,954.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41915 Walker Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,518,614.00	0.00	2,518,614.00	0.00	0.00
Support Serv - Pupil	149,892.00	0.00	149,892.00	0.00	0.00
Support Serv - Instructional	335,123.00	0.00	335,123.00	0.00	0.00
Support Serv - Board of Ed	123,619.00	0.00	123,619.00	0.00	0.00
Support Serv - Executive Adm	494,527.00	0.00	494,527.00	0.00	0.00
Support Serv - Grant Writer	37,145.00	0.00	37,145.00	0.00	0.00
Support Serv - School Adm	563,749.00	0.00	563,749.00	0.00	0.00
Support Serv - Business	144,594.00	0.00	0.00	144,594.00	144,594.00
Operations and Maintenance	960,432.00	0.00	0.00	960,432.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,291.00	0.00	47,291.00	0.00	0.00
Support Serv - Staff & Personnel	191,465.00	0.00	0.00	191,465.00	191,465.00
Support Serv - Technology	135,573.00	0.00	0.00	135,573.00	135,573.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	60,290.00	0.00	60,290.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	152,345.00	6,811.00	145,534.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,914,659.00	**6,811.00**	**4,475,784.00**	**1,432,064.00**	**471,632.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41916 Cross Creek Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,576,486.00	0.00	2,576,486.00	0.00	0.00
Support Serv - Pupil	216,328.00	0.00	216,328.00	0.00	0.00
Support Serv - Instructional	309,137.00	0.00	309,137.00	0.00	0.00
Support Serv - Board of Ed	108,318.00	0.00	108,318.00	0.00	0.00
Support Serv - Executive Adm	456,921.00	0.00	456,921.00	0.00	0.00
Support Serv - Grant Writer	33,798.00	0.00	33,798.00	0.00	0.00
Support Serv - School Adm	567,592.00	0.00	567,592.00	0.00	0.00
Support Serv - Business	126,691.00	0.00	0.00	126,691.00	126,691.00
Operations and Maintenance	1,135,704.00	0.00	0.00	1,135,704.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	59,686.00	0.00	59,686.00	0.00	0.00
Support Serv - Staff & Personnel	172,508.00	0.00	0.00	172,508.00	172,508.00
Support Serv - Technology	123,356.00	0.00	0.00	123,356.00	123,356.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	52,825.00	0.00	52,825.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,807.00	6,891.00	139,916.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,086,157.00	**6,891.00**	**4,521,007.00**	**1,558,259.00**	**422,555.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41917 William C. Abney Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,717,363.00	0.00	2,717,363.00	0.00	0.00
Support Serv - Pupil	170,009.50	0.00	170,009.50	0.00	0.00
Support Serv - Instructional	83,425.92	35,791.25	47,634.67	0.00	0.00
Support Serv - Board of Ed	116,659.34	0.00	116,659.34	0.00	0.00
Support Serv - Executive Adm	507,214.18	0.00	507,214.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	401,187.39	620.00	400,567.39	0.00	0.00
Support Serv - Business	18,880.97	0.00	0.00	18,880.97	18,880.97
Operations and Maintenance	374,332.73	0.00	0.00	374,332.73	0.00
Pupil Transportation	576,541.30	0.00	576,541.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,068.53	0.00	9,068.53	0.00	0.00
Support Serv - Staff & Personnel	20,183.65	0.00	0.00	20,183.65	20,183.65
Support Serv - Technology	70,081.20	0.00	0.00	70,081.20	70,081.20
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	2,461.59	0.00	2,461.59	0.00	0.00
Community Services	15,030.71	0.00	15,030.71	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	400,659.59	11,715.90	388,943.69	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 **	378,394.39	378,394.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	562,360.30	562,360.30	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
	6,423,854.29	**988,881.84**	**4,951,493.90**	**483,478.55**	**109,145.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41918 Creative Technologies Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,055,458.59	0.00	1,055,458.59	0.00	0.00
Support Serv - Pupil	54,816.49	0.00	54,816.49	0.00	0.00
Support Serv - Instructional	186,222.32	0.00	186,222.32	0.00	0.00
Support Serv - Board of Ed	95,869.31	0.00	95,869.31	0.00	0.00
Support Serv - Executive Adm	93,375.01	0.00	93,375.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	148,713.84	13,454.60	135,259.24	0.00	0.00
Support Serv - Business	87,599.89	6,176.45	0.00	81,423.44	81,423.44
Operations and Maintenance	284,054.57	0.00	0.00	284,054.57	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	91,991.96	8,428.94	0.00	83,563.02	83,563.02
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	105,831.43	0.00	105,831.43	0.00	0.00
Support Serv - Other	41,039.51	34,414.10	6,625.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,244,972.92	**62,474.09**	**1,733,457.80**	**449,041.03**	**164,986.46**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41919 Ridge Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,040,868.00	0.00	3,040,868.00	0.00	0.00
Support Serv - Pupil	185,498.00	0.00	185,498.00	0.00	0.00
Support Serv - Instructional	391,579.00	0.00	391,579.00	0.00	0.00
Support Serv - Board of Ed	67,965.00	0.00	67,965.00	0.00	0.00
Support Serv - Executive Adm	306,954.00	0.00	306,954.00	0.00	0.00
Support Serv - Grant Writer	17,377.00	0.00	17,377.00	0.00	0.00
Support Serv - School Adm	397,551.00	0.00	397,551.00	0.00	0.00
Support Serv - Business	65,136.00	0.00	0.00	65,136.00	65,136.00
Operations and Maintenance	1,388,313.00	0.00	0.00	1,388,313.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,332.00	0.00	23,332.00	0.00	0.00
Support Serv - Staff & Personnel	94,385.00	0.00	0.00	94,385.00	94,385.00
Support Serv - Technology	63,422.00	0.00	0.00	63,422.00	63,422.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	27,159.00	0.00	27,159.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	307,227.00	11,561.00	295,666.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,376,766.00	**11,561.00**	**4,753,949.00**	**1,611,256.00**	**222,943.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41920 Chandler Woods Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,514,044.00	0.00	2,514,044.00	0.00	0.00
Support Serv - Pupil	171,844.00	0.00	171,844.00	0.00	0.00
Support Serv - Instructional	260,960.00	0.00	260,960.00	0.00	0.00
Support Serv - Board of Ed	101,330.00	0.00	101,330.00	0.00	0.00
Support Serv - Executive Adm	403,280.00	0.00	403,280.00	0.00	0.00
Support Serv - Grant Writer	29,040.00	0.00	29,040.00	0.00	0.00
Support Serv - School Adm	514,548.00	0.00	514,548.00	0.00	0.00
Support Serv - Business	108,856.00	0.00	0.00	108,856.00	108,856.00
Operations and Maintenance	1,091,620.00	0.00	0.00	1,091,620.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	54,675.00	0.00	54,675.00	0.00	0.00
Support Serv - Staff & Personnel	148,222.00	0.00	0.00	148,222.00	148,222.00
Support Serv - Technology	105,990.00	0.00	0.00	105,990.00	105,990.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,389.00	0.00	45,389.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	123,549.00	5,347.00	118,202.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,673,347.00	**5,347.00**	**4,213,312.00**	**1,454,688.00**	**363,068.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,375,964.87	397.00	1,375,567.87	0.00	0.00
Support Serv - Pupil	26,401.50	0.00	26,401.50	0.00	0.00
Support Serv - Instructional	88,809.95	25,653.81	63,156.14	0.00	0.00
Support Serv - Board of Ed	198,294.93	0.00	198,294.93	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	203,712.03	0.00	203,712.03	0.00	0.00
Support Serv - Business	63,137.51	5,231.77	0.00	57,905.74	57,905.74
Operations and Maintenance	97,137.45	0.00	0.00	97,137.45	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	232,133.40	232,133.40	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,285,591.64	**263,415.98**	**1,867,132.47**	**155,043.19**	**57,905.74**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41922 Lighthouse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,522,621.54	13,020.18	1,509,601.36	0.00	0.00
Support Serv - Pupil	298,982.54	0.00	298,982.54	0.00	0.00
Support Serv - Instructional	23,665.89	0.00	23,665.89	0.00	0.00
Support Serv - Board of Ed	26,693.26	0.00	26,693.26	0.00	0.00
Support Serv - Executive Adm	187,688.69	0.00	187,688.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	209,068.34	1,330.28	207,738.06	0.00	0.00
Support Serv - Business	68,098.51	4,184.59	0.00	63,913.92	63,913.92
Operations and Maintenance	242,695.21	0.00	0.00	242,695.21	0.00
Pupil Transportation	1,440.49	0.00	1,440.49	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	6,451.67	0.00	0.00	6,451.67	6,451.67
Support Serv - Technology	1,048.82	0.00	0.00	1,048.82	1,048.82
Support Serv - Pupil Accounting	41,562.32	1,020.00	40,542.32	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	56,731.70	0.00	56,731.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,686,748.98	**19,555.05**	**2,353,084.31**	**314,109.62**	**71,414.41**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41923 Wellspring Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	866,434.69	0.00	866,434.69	0.00	0.00
Support Serv - Pupil	24,420.45	0.00	24,420.45	0.00	0.00
Support Serv - Instructional	44,587.64	0.00	44,587.64	0.00	0.00
Support Serv - Board of Ed	12,224.41	0.00	12,224.41	0.00	0.00
Support Serv - Executive Adm	42,025.36	0.00	42,025.36	0.00	0.00
Support Serv - Grant Writer	4,174.07	0.00	4,174.07	0.00	0.00
Support Serv - School Adm	313,598.88	0.00	313,598.88	0.00	0.00
Support Serv - Business	95,675.00	0.00	0.00	95,675.00	95,675.00
Operations and Maintenance	609,634.41	0.00	87,893.05	521,741.36	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	9,960.26	0.00	0.00	9,960.26	9,960.26
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	88,756.06	0.00	88,756.06	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
	2,111,491.23	**0.00**	**1,484,114.61**	**627,376.62**	**105,635.26**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41924 West Michigan Aviation Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	811,854.00	154,182.00	657,672.00	0.00	0.00
Support Serv - Pupil	75,359.00	0.00	75,359.00	0.00	0.00
Support Serv - Instructional	108,487.00	0.00	108,487.00	0.00	0.00
Support Serv - Board of Ed	38,078.00	0.00	38,078.00	0.00	0.00
Support Serv - Executive Adm	32,383.00	0.00	32,383.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	304,827.00	2,743.00	302,084.00	0.00	0.00
Support Serv - Business	56,828.00	4,456.00	0.00	52,372.00	52,372.00
Operations and Maintenance	185,523.00	6,179.00	0.00	179,344.00	0.00
Pupil Transportation	24,877.00	0.00	24,877.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	108,740.00	51,762.00	50,245.00	6,733.00	6,733.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	25,464.00	25,464.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,523.00	18,523.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,228,916.00	3,228,916.00	0.00	0.00	0.00
Trust Funds					
All Costs *	122,258.00	0.00	122,258.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,142,117.00	**3,492,225.00**	**1,411,443.00**	**238,449.00**	**59,105.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41925 Michigan Virtual Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,483,278.00	102,402.00	3,380,876.00	0.00	0.00
Support Serv - Pupil	235,636.00	0.00	235,636.00	0.00	0.00
Support Serv - Instructional	191,706.00	0.00	191,706.00	0.00	0.00
Support Serv - Board of Ed	63,011.00	0.00	63,011.00	0.00	0.00
Support Serv - Executive Adm	1,013,497.00	0.00	1,013,497.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	44,915.00	0.00	44,915.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	75,172.00	0.00	0.00	75,172.00	0.00
Pupil Transportation	653.00	0.00	653.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	49,514.00	49,096.00	0.00	418.00	418.00
Support Serv - Technology	403,790.00	4,969.00	0.00	398,821.00	398,821.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,561,172.00	**156,467.00**	**4,930,294.00**	**474,411.00**	**399,239.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
41926 Hope Academy of West Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,235,695.10	205,608.05	1,030,087.05	0.00	0.00
Support Serv - Pupil	118,747.56	4,904.94	113,842.62	0.00	0.00
Support Serv - Instructional	6,170.90	0.00	6,170.90	0.00	0.00
Support Serv - Board of Ed	9,294.18	0.00	9,294.18	0.00	0.00
Support Serv - Executive Adm	164,152.56	0.00	164,152.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	143,729.47	8,492.68	135,236.79	0.00	0.00
Support Serv - Business	70,558.04	15,423.62	27,966.59	27,167.83	27,167.83
Operations and Maintenance	285,232.83	0.00	0.00	285,232.83	0.00
Pupil Transportation	783.00	0.00	783.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	699.95	0.00	699.95	0.00	0.00
Support Serv - Staff & Personnel	3,298.58	0.00	0.00	3,298.58	3,298.58
Support Serv - Technology	44,763.93	0.00	0.00	44,763.93	44,763.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	98,125.83	0.00	98,125.83	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,181,251.93	**234,429.29**	**1,586,359.47**	**360,463.17**	**75,230.34**

Michigan Department of Education
Costs for the Development of 2013-2014 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	107,228.89	0.00	107,228.89	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	16,830.16	0.00	16,830.16	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,705.16	1,916.00	0.00	17,789.16	0.00
Pupil Transportation	35,473.06	0.00	35,473.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	179,237.27	**1,916.00**	**159,532.11**	**17,789.16**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
43040 Baldwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,113,872.48	0.00	4,113,872.48	0.00	0.00
Support Serv - Pupil	131,016.21	0.00	131,016.21	0.00	0.00
Support Serv - Instructional	315,961.34	29,485.39	286,475.95	0.00	0.00
Support Serv - Board of Ed	85,014.21	0.00	85,014.21	0.00	0.00
Support Serv - Executive Adm	300,532.72	0.00	300,532.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	365,708.47	0.00	365,708.47	0.00	0.00
Support Serv - Business	281,126.66	58,155.43	0.00	222,971.23	222,971.23
Operations and Maintenance	603,982.86	3,000.00	0.00	600,982.86	0.00
Pupil Transportation	616,029.32	0.00	616,029.32	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	12,811.23	0.00	12,811.23	0.00	0.00
Support Serv - Technology	166,273.34	0.00	0.00	166,273.34	166,273.34
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	109,046.15	7,175.66	101,870.49	0.00	0.00
Community Services	28,192.67	0.00	28,192.67	0.00	0.00
Payments to Government Agencies	8,707,300.00	8,707,300.00	0.00	0.00	0.00
Facilities Acquisition	97,140.43	97,140.43	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	442,133.45	239,694.36	202,439.09	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 **	752,238.66	752,238.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,128,380.20	**9,894,189.93**	**6,243,962.84**	**990,227.43**	**389,244.57**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
44000 Lapeer ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	88,512.05	0.00	88,512.05	0.00	0.00
Support Serv - Pupil	18,679.64	0.00	18,679.64	0.00	0.00
Support Serv - Instructional	343,183.66	2,076.08	341,107.58	0.00	0.00
Support Serv - Board of Ed	14,814.68	0.00	14,814.68	0.00	0.00
Support Serv - Executive Adm	393,544.62	797.00	392,747.62	0.00	0.00
Support Serv - Grant Writer	50,148.98	0.00	50,148.98	0.00	0.00
Support Serv - School Adm	93,621.19	0.00	93,621.19	0.00	0.00
Support Serv - Business	597,781.75	0.00	15,198.00	582,583.75	582,583.75
Operations and Maintenance	158,546.58	490.56	0.00	158,056.02	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	175.78	0.00	175.78	0.00	0.00
Support Serv - Staff & Personnel	142,446.34	0.00	0.00	142,446.34	142,446.34
Support Serv - Technology	1,203,485.97	332,022.17	0.00	871,463.80	871,463.80
Support Serv - Pupil Accounting	95,862.66	0.00	95,862.66	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	99,732.39	0.00	99,732.39	0.00	0.00
Payments to Government Agencies	573,639.13	573,639.13	0.00	0.00	0.00
Facilities Acquisition	8,659.43	8,659.43	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,148,341.77	150,386.52	4,997,955.25	0.00	0.00
Support Serv - Pupil	2,888,180.58	3,612.45	2,884,568.13	0.00	0.00
Support Serv - Instructional	953,203.57	1,576.78	951,626.79	0.00	0.00
Support Serv - Board of Ed	33,500.00	0.00	33,500.00	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	679,764.62	51,093.70	628,670.92	0.00	0.00
Support Serv - Business	583.63	0.00	449.56	134.07	134.07
Operations and Maintenance	854,039.95	36,439.68	588,222.79	229,377.48	0.00
Pupil Transportation	22,547.68	0.00	22,547.68	0.00	0.00
Support Serv - Planning & Research	45,000.00	0.00	45,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,278.48	0.00	3,278.48	0.00	0.00
Community Services	110,074.37	0.00	110,074.37	0.00	0.00
Payments to Government Agencies	2,080,331.61	2,006,365.27	73,966.34	0.00	0.00
Facilities Acquisition	104,724.89	104,724.89	0.00	0.00	0.00
Debt Service Funds					
All Costs **	631,829.88	631,829.88	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
	17,438,235.88	**3,903,713.54**	**11,550,460.88**	**1,984,061.46**	**1,596,627.96**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
44010 Lapeer Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,097,889.35	51,944.51	32,045,944.84	0.00	0.00
Support Serv - Pupil	2,797,551.69	4,485.00	2,793,066.69	0.00	0.00
Support Serv - Instructional	2,061,339.15	5,379.86	2,055,959.29	0.00	0.00
Support Serv - Board of Ed	217,509.41	0.00	217,509.41	0.00	0.00
Support Serv - Executive Adm	321,657.58	0.00	321,657.58	0.00	0.00
Support Serv - Grant Writer	723.18	0.00	723.18	0.00	0.00
Support Serv - School Adm	3,503,723.86	1,995.00	3,501,728.86	0.00	0.00
Support Serv - Business	926,626.21	109,234.78	0.00	817,391.43	817,391.43
Operations and Maintenance	3,770,553.33	56,375.67	6,000.00	3,708,177.66	0.00
Pupil Transportation	2,911,176.05	116,559.55	2,794,616.50	0.00	0.00
Support Serv - Planning & Research	1,733.23	0.00	1,733.23	0.00	0.00
Support Serv - Communication	100,399.64	0.00	100,399.64	0.00	0.00
Support Serv - Staff & Personnel	233,728.13	0.00	8,905.16	224,822.97	224,822.97
Support Serv - Technology	207,521.35	8,381.90	62,495.56	136,643.89	136,643.89
Support Serv - Pupil Accounting	131,815.56	0.00	131,815.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,159,417.75	12,131.70	1,147,286.05	0.00	0.00
Community Services	317,748.38	0.00	317,748.38	0.00	0.00
Payments to Government Agencies	46,290.21	46,290.21	0.00	0.00	0.00
Facilities Acquisition	164,164.16	126,026.18	38,137.98	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	25,981.63	7,227.50	18,754.13	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,545,733.75	1,140,172.33	1,405,561.42	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 **	4,156,556.44	4,156,556.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,499.33	21,499.33	0.00	0.00	0.00
Trust Funds					
All Costs *	1,039.00	0.00	1,039.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	57,722,378.37	**5,864,259.96**	**46,971,082.46**	**4,887,035.95**	**1,178,858.29**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
44020 Almont Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,213,323.86	13,716.88	8,199,606.98	0.00	0.00
Support Serv - Pupil	516,169.47	0.00	516,169.47	0.00	0.00
Support Serv - Instructional	190,252.16	34,244.72	156,007.44	0.00	0.00
Support Serv - Board of Ed	60,595.56	141.00	60,454.56	0.00	0.00
Support Serv - Executive Adm	267,132.12	1,070.00	266,062.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	702,921.04	724.98	702,196.06	0.00	0.00
Support Serv - Business	320,099.97	35,380.51	2,154.00	282,565.46	282,565.46
Operations and Maintenance	1,034,790.75	0.00	0.00	1,034,790.75	0.00
Pupil Transportation	630,409.89	0.00	630,409.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,793.31	0.00	0.00	12,793.31	12,793.31
Support Serv - Technology	255,411.02	144,232.54	0.00	111,178.48	111,178.48
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	257,001.43	690.00	256,311.43	0.00	0.00
Community Services	84,333.36	226.50	84,106.86	0.00	0.00
Payments to Government Agencies	6,370.00	6,370.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	444,320.40	198,573.76	245,746.64	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 **	11,549,595.19	11,549,595.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,545,519.53	**11,984,966.08**	**11,119,225.45**	**1,441,328.00**	**406,537.25**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
44050 Dryden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,377,374.91	7,090.55	3,370,284.36	0.00	0.00
Support Serv - Pupil	163,004.85	0.00	163,004.85	0.00	0.00
Support Serv - Instructional	68,306.65	128.50	68,178.15	0.00	0.00
Support Serv - Board of Ed	30,143.05	0.00	30,143.05	0.00	0.00
Support Serv - Executive Adm	198,485.66	0.00	198,485.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	384,440.22	2,097.00	382,343.22	0.00	0.00
Support Serv - Business	90,777.03	3,534.26	4,514.40	82,728.37	82,728.37
Operations and Maintenance	417,452.57	1,806.72	0.00	415,645.85	0.00
Pupil Transportation	331,506.79	0.00	331,506.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,208.00	0.00	1,208.00	0.00	0.00
Support Serv - Staff & Personnel	5,266.80	0.00	5,266.80	0.00	0.00
Support Serv - Technology	23,291.64	1,315.00	0.00	21,976.64	21,976.64
Support Serv - Pupil Accounting	4,514.40	0.00	4,514.40	0.00	0.00
Support Serv - Central - Other	385.00	0.00	385.00	0.00	0.00
Support Serv - Other	189,082.30	6,449.69	182,632.61	0.00	0.00
Community Services	54,050.72	0.00	54,050.72	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	259,690.74	157,371.46	102,319.28	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 **	575,496.26	575,496.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,848.84	14,848.84	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
	6,189,326.43	**770,138.28**	**4,898,837.29**	**520,350.86**	**104,705.01**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
44060 Imlay City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,771,214.25	12,469.79	10,758,744.46	0.00	0.00
Support Serv - Pupil	1,210,305.09	0.00	1,210,305.09	0.00	0.00
Support Serv - Instructional	481,915.06	1,995.16	479,919.90	0.00	0.00
Support Serv - Board of Ed	99,138.07	0.00	99,138.07	0.00	0.00
Support Serv - Executive Adm	282,013.50	1,208.00	280,805.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,451,376.02	4,193.98	1,447,182.04	0.00	0.00
Support Serv - Business	214,624.57	599.00	14,369.40	199,656.17	199,656.17
Operations and Maintenance	1,477,572.59	35,191.18	50,698.06	1,391,683.35	0.00
Pupil Transportation	1,104,242.96	111,610.79	992,632.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,400.00	0.00	8,400.00	0.00	0.00
Support Serv - Staff & Personnel	18,606.14	0.00	17,581.14	1,025.00	1,025.00
Support Serv - Technology	205,589.38	599.00	1,689.32	203,301.06	203,301.06
Support Serv - Pupil Accounting	14,369.41	0.00	14,369.41	0.00	0.00
Support Serv - Central - Other	2,373.80	0.00	2,373.80	0.00	0.00
Support Serv - Other	506,320.78	24,196.05	482,124.73	0.00	0.00
Community Services	43,882.48	0.00	43,882.48	0.00	0.00
Payments to Government Agencies	9,083.00	9,083.00	0.00	0.00	0.00
Facilities Acquisition	338,842.50	338,842.50	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	440.00	0.00	440.00	0.00	0.00
Pupil Transportation	29.68	0.00	29.68	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,073,812.07	522,352.14	551,459.93	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	93,456.73	80,164.42	13,292.31	0.00	0.00
Debt Service Funds					
All Costs **	2,552,109.33	2,552,109.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,959,717.41	**3,694,614.34**	**16,469,437.49**	**1,795,665.58**	**403,982.23**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
44090 North Branch Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,698,682.18	38,024.57	12,660,657.61	0.00	0.00
Support Serv - Pupil	721,435.46	0.00	721,435.46	0.00	0.00
Support Serv - Instructional	266,061.01	0.00	266,061.01	0.00	0.00
Support Serv - Board of Ed	125,400.78	0.00	125,400.78	0.00	0.00
Support Serv - Executive Adm	243,310.99	0.00	243,310.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,136,612.27	419.44	1,136,192.83	0.00	0.00
Support Serv - Business	274,738.13	24,272.48	0.00	250,465.65	250,465.65
Operations and Maintenance	1,715,061.64	13,546.73	0.00	1,701,514.91	0.00
Pupil Transportation	1,369,606.83	27,731.99	1,341,874.84	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	317,236.62	15,000.00	0.00	302,236.62	302,236.62
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	436,584.52	0.00	436,584.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	59,375.52	59,375.52	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	817,929.18	385,982.49	431,946.69	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 **	3,886,480.95	3,886,480.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	260,056.80	260,056.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,328,572.88	**4,710,890.97**	**17,363,464.73**	**2,254,217.18**	**552,702.27**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
44901 Chatfield School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,908,635.83	2,327.74	1,906,308.09	0.00	0.00
Support Serv - Pupil	61,513.97	0.00	61,513.97	0.00	0.00
Support Serv - Instructional	140,348.13	0.00	140,348.13	0.00	0.00
Support Serv - Board of Ed	114,630.62	0.00	114,630.62	0.00	0.00
Support Serv - Executive Adm	63,529.29	0.00	63,529.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	175,307.71	0.00	175,307.71	0.00	0.00
Support Serv - Business	103,198.84	0.00	0.00	103,198.84	103,198.84
Operations and Maintenance	283,698.19	0.00	0.00	283,698.19	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	59,083.92	0.00	0.00	59,083.92	59,083.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	220,904.97	0.00	220,904.97	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	93,965.12	64,144.47	29,820.65	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	576,550.50	576,550.50	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
	3,801,367.09	**643,022.71**	**2,712,363.43**	**445,980.95**	**162,282.76**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
45010 Glen Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,641,739.31	15,144.00	5,626,595.31	0.00	0.00
Support Serv - Pupil	203,871.00	0.00	203,871.00	0.00	0.00
Support Serv - Instructional	405,235.07	51,306.39	353,928.68	0.00	0.00
Support Serv - Board of Ed	16,430.90	0.00	16,430.90	0.00	0.00
Support Serv - Executive Adm	328,707.66	0.00	328,707.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	477,884.91	124.39	477,760.52	0.00	0.00
Support Serv - Business	234,823.41	52,468.46	0.00	182,354.95	182,354.95
Operations and Maintenance	821,870.31	72,799.51	0.00	749,070.80	0.00
Pupil Transportation	495,686.57	0.00	495,686.57	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	2,437.25	0.00	2,373.00	64.25	64.25
Support Serv - Technology	46,964.52	1,518.94	0.00	45,445.58	45,445.58
Support Serv - Pupil Accounting	11,850.33	0.00	11,850.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	402,367.79	19,366.83	383,000.96	0.00	0.00
Community Services	80,100.37	0.00	80,100.37	0.00	0.00
Payments to Government Agencies	14,948.22	14,948.22	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	477,428.51	226,653.95	250,774.56	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 **	912,618.30	912,618.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	111,364.65	111,364.65	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
	10,686,329.08	**1,478,313.64**	**8,231,079.86**	**976,935.58**	**227,864.78**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
45020 Leland Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,992,655.55	0.00	2,992,655.55	0.00	0.00
Support Serv - Pupil	181,953.00	0.00	181,953.00	0.00	0.00
Support Serv - Instructional	131,874.86	0.00	131,874.86	0.00	0.00
Support Serv - Board of Ed	31,796.76	0.00	31,796.76	0.00	0.00
Support Serv - Executive Adm	155,446.92	0.00	155,446.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	234,766.18	0.00	234,766.18	0.00	0.00
Support Serv - Business	168,114.13	44,184.51	0.00	123,929.62	123,929.62
Operations and Maintenance	420,893.46	3,953.77	0.00	416,939.69	0.00
Pupil Transportation	212,143.18	0.00	212,143.18	0.00	0.00
Support Serv - Planning & Research	6,617.15	0.00	6,617.15	0.00	0.00
Support Serv - Communication	18,680.83	0.00	18,680.83	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	148,730.11	0.00	0.00	148,730.11	148,730.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,885.22	0.00	19,885.22	0.00	0.00
Support Serv - Other	128,103.83	0.00	128,103.83	0.00	0.00
Community Services	3,360.30	0.00	3,360.30	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	220,003.46	92,257.41	127,746.05	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 **	881,396.33	881,396.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	245,219.32	245,219.32	0.00	0.00	0.00
Trust Funds					
All Costs *	220,214.00	0.00	220,214.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,421,854.59	**1,267,011.34**	**4,465,243.83**	**689,599.42**	**272,659.73**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
45040 Northport Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,214,097.78	0.00	2,214,097.78	0.00	0.00
Support Serv - Pupil	100,898.93	0.00	100,898.93	0.00	0.00
Support Serv - Instructional	176,104.34	0.00	176,104.34	0.00	0.00
Support Serv - Board of Ed	136,744.90	0.00	136,744.90	0.00	0.00
Support Serv - Executive Adm	255,149.79	0.00	255,149.79	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	155,662.70	14,250.52	0.00	141,412.18	141,412.18
Operations and Maintenance	415,829.70	5,115.93	0.00	410,713.77	0.00
Pupil Transportation	238,335.76	0.00	238,335.76	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	724.51	0.00	0.00	724.51	724.51
Support Serv - Technology	3,000.00	0.00	0.00	3,000.00	3,000.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	97,408.21	0.00	97,408.21	0.00	0.00
Support Serv - Other	73,017.29	3,035.19	69,982.10	0.00	0.00
Community Services	2,370.65	0.00	2,370.65	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	140,804.67	54,424.99	86,379.68	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 **	553,438.61	553,438.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,468.00	12,468.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,576,055.84	**642,733.24**	**3,377,472.14**	**555,850.46**	**145,136.69**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
45050 Suttons Bay Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,623,239.24	18,262.60	3,604,976.64	0.00	0.00
Support Serv - Pupil	314,840.67	0.00	314,840.67	0.00	0.00
Support Serv - Instructional	245,310.54	517.00	244,793.54	0.00	0.00
Support Serv - Board of Ed	36,465.76	0.00	36,465.76	0.00	0.00
Support Serv - Executive Adm	198,260.37	0.00	198,260.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	329,183.67	0.00	329,183.67	0.00	0.00
Support Serv - Business	116,306.80	6,360.00	0.00	109,946.80	109,946.80
Operations and Maintenance	670,520.41	19,407.93	0.00	651,112.48	0.00
Pupil Transportation	500,926.78	818.67	500,108.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,826.02	0.00	7,826.02	0.00	0.00
Support Serv - Staff & Personnel	3,692.80	0.00	0.00	3,692.80	3,692.80
Support Serv - Technology	136,440.58	0.00	0.00	136,440.58	136,440.58
Support Serv - Pupil Accounting	41,623.50	0.00	41,623.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	203,004.67	3,598.13	199,406.54	0.00	0.00
Community Services	226,392.26	17,706.08	208,686.18	0.00	0.00
Payments to Government Agencies	854.70	854.70	0.00	0.00	0.00
Facilities Acquisition	242,300.00	240,000.00	2,300.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,660.09	2.99	11,657.10	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 **	1,634,573.34	1,634,573.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	567,909.90	567,909.90	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
	9,111,332.10	**2,510,011.34**	**5,700,128.10**	**901,192.66**	**250,080.18**

Michigan Department of Education
Costs for the Development of 2013-2014 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	555,469.00	66,113.00	489,356.00	0.00	0.00
Support Serv - Pupil	7,150.00	0.00	7,150.00	0.00	0.00
Support Serv - Instructional	54,778.00	0.00	54,778.00	0.00	0.00
Support Serv - Board of Ed	31,327.00	0.00	31,327.00	0.00	0.00
Support Serv - Executive Adm	14,806.00	0.00	14,806.00	0.00	0.00
Support Serv - Grant Writer	9,987.00	0.00	9,987.00	0.00	0.00
Support Serv - School Adm	96,376.00	0.00	96,376.00	0.00	0.00
Support Serv - Business	37,881.00	3,582.00	14,274.00	20,025.00	20,025.00
Operations and Maintenance	70,497.00	0.00	12,283.00	58,214.00	0.00
Pupil Transportation	391.00	0.00	391.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,279.00	0.00	1,490.00	789.00	789.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	8,095.00	0.00	8,095.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	889,036.00	**69,695.00**	**740,313.00**	**79,028.00**	**20,814.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46000 Lenawee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	751,526.87	899.85	750,627.02	0.00	0.00
Support Serv - Pupil	155,582.40	182.15	155,400.25	0.00	0.00
Support Serv - Instructional	1,888,670.14	37,392.05	1,851,278.09	0.00	0.00
Support Serv - Board of Ed	66,190.87	0.00	66,190.87	0.00	0.00
Support Serv - Executive Adm	287,358.04	0.00	287,358.04	0.00	0.00
Support Serv - Grant Writer	46,290.59	0.00	46,290.59	0.00	0.00
Support Serv - School Adm	64,121.10	542.88	63,578.22	0.00	0.00
Support Serv - Business	458,678.02	7,753.41	0.00	450,924.61	450,924.61
Operations and Maintenance	200,168.47	11.85	297.00	199,859.62	0.00
Pupil Transportation	9,557.00	0.00	9,557.00	0.00	0.00
Support Serv - Planning & Research	239,773.51	9,918.45	229,855.06	0.00	0.00
Support Serv - Communication	105,495.79	0.00	105,495.79	0.00	0.00
Support Serv - Staff & Personnel	347,853.48	1,406.25	4,381.53	342,065.70	342,065.70
Support Serv - Technology	634,976.95	0.00	0.00	634,976.95	634,976.95
Support Serv - Pupil Accounting	71,688.01	0.00	71,688.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,078.80	0.00	2,078.80	0.00	0.00
Community Services	545,766.32	487.19	545,279.13	0.00	0.00
Payments to Government Agencies	687,216.66	687,216.66	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	15,883,053.76	100,963.05	15,782,090.71	0.00	0.00
Support Serv - Pupil	8,106,515.99	25,097.72	8,081,418.27	0.00	0.00
Support Serv - Instructional	1,386,388.30	58.75	1,386,329.55	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	420,592.60	0.00	420,592.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	719,393.01	14,747.56	704,645.45	0.00	0.00
Support Serv - Business	291,637.61	149,293.23	0.00	142,344.38	142,344.38
Operations and Maintenance	1,463,169.19	719.43	2,153.82	1,460,295.94	0.00
Pupil Transportation	1,895,914.69	23,500.00	1,872,414.69	0.00	0.00
Support Serv - Planning & Research	87,398.52	0.00	87,398.52	0.00	0.00
Support Serv - Communication	56,069.47	0.00	56,069.47	0.00	0.00
Support Serv - Staff & Personnel	17,913.01	0.00	3,655.92	14,257.09	14,257.09
Support Serv - Technology	223,664.58	0.00	0.00	223,664.58	223,664.58
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	55,607.98	0.00	55,607.98	0.00	0.00
Community Services	908,794.67	4,051.00	904,743.67	0.00	0.00
Payments to Government Agencies	40,910.82	40,910.82	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	694,293.26	694,293.26	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	1,542,607.01	1,542,607.01	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,356,917.49	**3,342,052.57**	**33,546,476.05**	**3,468,388.87**	**1,808,233.31**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46010 Adrian, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,947,193.89	128,200.55	19,818,993.34	0.00	0.00
Support Serv - Pupil	1,976,588.16	15,778.50	1,960,809.66	0.00	0.00
Support Serv - Instructional	1,710,506.56	0.00	1,710,506.56	0.00	0.00
Support Serv - Board of Ed	119,602.17	0.00	119,602.17	0.00	0.00
Support Serv - Executive Adm	447,477.21	0.00	447,477.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,203,409.91	479.00	2,202,930.91	0.00	0.00
Support Serv - Business	943,600.18	103,077.51	43,066.60	797,456.07	797,456.07
Operations and Maintenance	2,943,044.14	62,738.74	230,929.85	2,649,375.55	0.00
Pupil Transportation	1,032,046.10	0.00	1,032,046.10	0.00	0.00
Support Serv - Planning & Research	29,854.66	0.00	29,854.66	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	18,097.04	0.00	17,097.04	1,000.00	1,000.00
Support Serv - Technology	484,085.66	68,649.45	5,000.00	410,436.21	410,436.21
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	671,094.69	0.00	671,094.69	0.00	0.00
Community Services	162,603.13	0.00	162,603.13	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	20,712.47	0.00	20,712.47	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	9,067.22	0.00	9,067.22	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	1,706,421.66	867,606.04	838,815.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,684,898.90	3,684,898.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	35,546.74	35,546.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	80,433.63	28,955.60	51,478.03	0.00	0.00
Internal Service Funds					
All Costs	39,828.50	39,828.50	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,266,112.62	**5,035,759.53**	**29,372,085.26**	**3,858,267.83**	**1,208,892.28**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46020 Addison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,269,613.93	15,941.71	5,253,672.22	0.00	0.00
Support Serv - Pupil	208,965.22	0.00	208,965.22	0.00	0.00
Support Serv - Instructional	80,033.70	13,982.00	66,051.70	0.00	0.00
Support Serv - Board of Ed	8,716.78	0.00	8,716.78	0.00	0.00
Support Serv - Executive Adm	227,986.72	0.00	227,986.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	411,175.43	617.00	410,558.43	0.00	0.00
Support Serv - Business	123,522.81	3,490.50	19,468.98	100,563.33	100,563.33
Operations and Maintenance	962,797.97	16,131.92	0.00	946,666.05	0.00
Pupil Transportation	307,303.74	154.99	307,148.75	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	2,391.48	0.00	2,391.48	0.00	0.00
Support Serv - Technology	131,050.20	14,843.51	0.00	116,206.69	116,206.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	309,923.24	29,743.94	280,179.30	0.00	0.00
Community Services	1,741.22	0.00	1,741.22	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	408,608.61	248,708.91	159,899.70	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 **	1,874,634.80	1,874,634.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,258,482.13	11,258,482.13	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
	21,586,947.98	**13,476,731.41**	**6,946,780.50**	**1,163,436.07**	**216,770.02**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46040 Blissfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,186,344.43	206.95	7,186,137.48	0.00	0.00
Support Serv - Pupil	142,735.16	0.00	142,735.16	0.00	0.00
Support Serv - Instructional	146,707.03	0.00	146,707.03	0.00	0.00
Support Serv - Board of Ed	31,851.73	0.00	31,851.73	0.00	0.00
Support Serv - Executive Adm	167,750.57	0.00	167,750.57	0.00	0.00
Support Serv - Grant Writer	250.78	0.00	250.78	0.00	0.00
Support Serv - School Adm	632,229.23	0.00	632,229.23	0.00	0.00
Support Serv - Business	236,003.00	39,729.55	2,566.18	193,707.27	193,707.27
Operations and Maintenance	673,785.82	1,821.54	1,417.84	670,546.44	0.00
Pupil Transportation	589,358.54	74,669.00	514,689.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	102,461.21	20,545.25	0.00	81,915.96	81,915.96
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	273,937.75	0.00	273,937.75	0.00	0.00
Community Services	1,468.88	0.00	1,468.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	537,181.35	320,680.31	216,501.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	88,101.35	88,101.35	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
	10,810,166.83	**545,753.95**	**9,318,243.21**	**946,169.67**	**275,623.23**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46050 Britton Deerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,680,524.36	4,599.87	4,675,924.49	0.00	0.00
Support Serv - Pupil	205,428.34	0.00	205,428.34	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	95,678.70	0.00	95,678.70	0.00	0.00
Support Serv - Executive Adm	219,179.08	0.00	219,179.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	413,406.69	0.00	413,406.69	0.00	0.00
Support Serv - Business	165,531.27	29,247.65	16,794.79	119,488.83	119,488.83
Operations and Maintenance	726,112.06	53,157.75	0.00	672,954.31	0.00
Pupil Transportation	252,365.27	0.00	252,365.27	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	62,236.60	2,681.93	0.00	59,554.67	59,554.67
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	182,213.07	0.00	182,213.07	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	361,545.48	186,339.92	175,205.56	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 **	564,932.82	564,932.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	135,443.99	135,443.99	0.00	0.00	0.00
Trust Funds					
All Costs *	4,250.00	0.00	4,250.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,068,847.73	**976,403.93**	**6,240,445.99**	**851,997.81**	**179,043.50**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46060 Clinton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,078,557.96	98,435.17	5,980,122.79	0.00	0.00
Support Serv - Pupil	288,314.52	0.00	288,314.52	0.00	0.00
Support Serv - Instructional	319,996.94	2,843.00	317,153.94	0.00	0.00
Support Serv - Board of Ed	17,052.94	0.00	17,052.94	0.00	0.00
Support Serv - Executive Adm	132,189.03	359.99	131,829.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	566,219.88	0.00	566,219.88	0.00	0.00
Support Serv - Business	186,293.12	263.74	25,128.68	160,900.70	160,900.70
Operations and Maintenance	834,899.91	43,857.25	0.00	791,042.66	0.00
Pupil Transportation	402,355.59	86,484.00	315,871.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,678.86	2,072.94	316,605.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	436,491.56	108,276.12	328,215.44	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 **	574,625.00	574,625.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	110,765.32	110,765.32	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
	10,266,440.63	**1,027,982.53**	**8,286,514.74**	**951,943.36**	**160,900.70**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46080 Hudson Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,515,162.95	32,495.00	4,482,667.95	0.00	0.00
Support Serv - Pupil	217,979.14	0.00	217,979.14	0.00	0.00
Support Serv - Instructional	148,404.81	0.00	148,404.81	0.00	0.00
Support Serv - Board of Ed	35,651.78	0.00	35,651.78	0.00	0.00
Support Serv - Executive Adm	345,274.80	0.00	345,274.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	357,321.13	0.00	357,321.13	0.00	0.00
Support Serv - Business	288,811.66	130,504.84	0.00	158,306.82	158,306.82
Operations and Maintenance	583,202.23	9,162.64	0.00	574,039.59	0.00
Pupil Transportation	360,698.41	0.00	360,698.41	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	4,940.65	0.00	4,940.65	0.00	0.00
Support Serv - Technology	117,953.73	6,955.60	0.00	110,998.13	110,998.13
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	328,824.00	0.00	328,824.00	0.00	0.00
Community Services	425.00	0.00	425.00	0.00	0.00
Payments to Government Agencies	24,292.40	24,292.40	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	488,845.65	309,020.83	179,824.82	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 **	576,252.04	576,252.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,336,322.21	1,336,322.21	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
	9,730,362.59	**2,425,005.56**	**6,462,012.49**	**843,344.54**	**269,304.95**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46090 Madison School District (Lenawee)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,144,344.94	110,752.55	10,033,592.39	0.00	0.00
Support Serv - Pupil	282,117.79	0.00	282,117.79	0.00	0.00
Support Serv - Instructional	172,323.34	9,496.38	162,826.96	0.00	0.00
Support Serv - Board of Ed	15,275.00	0.00	15,275.00	0.00	0.00
Support Serv - Executive Adm	321,868.89	923.61	320,945.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	875,331.13	1,013.94	874,317.19	0.00	0.00
Support Serv - Business	276,352.64	107,160.60	0.00	169,192.04	169,192.04
Operations and Maintenance	852,063.46	0.00	400.00	851,663.46	0.00
Pupil Transportation	280,923.82	0.00	280,923.82	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	77,326.11	0.00	77,326.11	0.00	0.00
Support Serv - Other	282,778.62	2,136.48	280,642.14	0.00	0.00
Community Services	60,192.88	0.00	60,192.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	137,128.23	137,128.23	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	676,478.47	356,826.01	319,652.46	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 **	414,752.00	414,752.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	590,580.00	590,580.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,459,837.32	**1,730,769.80**	**12,708,212.02**	**1,020,855.50**	**169,192.04**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46100 Morenci Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,136,741.11	53,052.96	4,083,688.15	0.00	0.00
Support Serv - Pupil	92,459.63	0.00	92,459.63	0.00	0.00
Support Serv - Instructional	22,970.74	0.00	22,970.74	0.00	0.00
Support Serv - Board of Ed	49,496.13	0.00	49,496.13	0.00	0.00
Support Serv - Executive Adm	261,597.51	0.00	261,597.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	432,159.04	0.00	432,159.04	0.00	0.00
Support Serv - Business	169,337.45	0.00	0.00	169,337.45	169,337.45
Operations and Maintenance	621,078.46	0.00	0.00	621,078.46	0.00
Pupil Transportation	224,835.42	0.00	224,835.42	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	45,188.10	7,219.99	0.00	37,968.11	37,968.11
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	241,658.92	0.00	241,658.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	107,557.64	107,557.64	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	349,790.77	202,201.35	147,589.42	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 **	936,027.02	936,027.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,491.76	29,491.76	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
	7,720,389.70	**1,335,550.72**	**5,556,454.96**	**828,384.02**	**207,305.56**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46110 Onsted Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,112,753.30	3,718.80	8,109,034.50	0.00	0.00
Support Serv - Pupil	578,480.00	0.00	578,480.00	0.00	0.00
Support Serv - Instructional	253,641.12	0.00	253,641.12	0.00	0.00
Support Serv - Board of Ed	19,893.85	0.00	19,893.85	0.00	0.00
Support Serv - Executive Adm	323,590.29	0.00	323,590.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	738,004.80	0.00	738,004.80	0.00	0.00
Support Serv - Business	178,007.17	0.00	0.00	178,007.17	178,007.17
Operations and Maintenance	1,066,816.88	0.00	0.00	1,066,816.88	0.00
Pupil Transportation	552,995.75	0.00	552,995.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,130.89	0.00	3,130.89	0.00	0.00
Support Serv - Staff & Personnel	48,525.84	0.00	38,124.32	10,401.52	10,401.52
Support Serv - Technology	134,315.17	0.00	0.00	134,315.17	134,315.17
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	427,838.34	0.00	427,838.34	0.00	0.00
Community Services	7,020.00	0.00	7,020.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	782,848.11	415,921.18	366,926.93	0.00	0.00
Community Services	31,082.52	0.00	31,082.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,160,206.21	2,160,206.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,731,341.96	10,731,341.96	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
	26,150,492.20	**13,311,188.15**	**11,449,763.31**	**1,389,540.74**	**322,723.86**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46130 Sand Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,199,261.85	48,351.65	5,150,910.20	0.00	0.00
Support Serv - Pupil	208,075.30	0.00	208,075.30	0.00	0.00
Support Serv - Instructional	139,113.27	269.56	138,843.71	0.00	0.00
Support Serv - Board of Ed	19,314.14	0.00	19,314.14	0.00	0.00
Support Serv - Executive Adm	241,644.24	0.00	241,644.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	432,891.10	15,150.13	417,740.97	0.00	0.00
Support Serv - Business	143,268.35	15,029.21	0.00	128,239.14	128,239.14
Operations and Maintenance	646,787.30	10,344.10	0.00	636,443.20	0.00
Pupil Transportation	412,037.29	3,503.08	408,534.21	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	248,741.87	5,747.15	242,994.72	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	497,099.86	275,947.84	221,152.02	0.00	0.00
Community Services	3,195.73	0.00	3,195.73	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 **	235,200.00	235,200.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	89,293.33	89,293.33	0.00	0.00	0.00
Trust Funds					
All Costs *	9,800.00	0.00	9,800.00	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
	8,525,723.63	**698,836.05**	**7,062,205.24**	**764,682.34**	**128,239.14**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
46140 Tecumseh Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,167,331.32	11,882.26	14,155,449.06	0.00	0.00
Support Serv - Pupil	473,616.05	0.00	473,616.05	0.00	0.00
Support Serv - Instructional	286,389.80	41,534.46	244,855.34	0.00	0.00
Support Serv - Board of Ed	128,423.64	0.00	128,423.64	0.00	0.00
Support Serv - Executive Adm	375,430.91	221.00	375,209.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,317,174.88	0.00	1,317,174.88	0.00	0.00
Support Serv - Business	343,724.56	13,460.05	0.00	330,264.51	330,264.51
Operations and Maintenance	1,905,130.14	0.00	0.00	1,905,130.14	0.00
Pupil Transportation	1,021,529.57	0.00	1,021,529.57	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	94,125.16	0.00	9,106.04	85,019.12	85,019.12
Support Serv - Technology	609,549.48	14,859.83	0.00	594,689.65	594,689.65
Support Serv - Pupil Accounting	69,483.58	0.00	69,483.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	479,560.19	0.00	479,560.19	0.00	0.00
Community Services	322,549.93	0.00	322,549.93	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	12,111.86	0.00	11,869.62	242.24	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	918,980.07	392,023.27	526,956.80	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 **	4,875,804.72	4,875,804.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	705,799.52	705,799.52	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
	28,106,715.38	**6,055,585.11**	**19,135,784.61**	**2,915,345.66**	**1,009,973.28**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
47000 Livingston ESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,396,614.46	0.00	1,396,614.46	0.00	0.00
Support Serv - Pupil	599,509.14	0.00	599,509.14	0.00	0.00
Support Serv - Instructional	634,154.89	0.00	634,154.89	0.00	0.00
Support Serv - Board of Ed	46,830.85	0.00	46,830.85	0.00	0.00
Support Serv - Executive Adm	277,178.09	0.00	277,178.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	427,472.99	0.00	427,472.99	0.00	0.00
Support Serv - Business	481,763.75	0.00	0.00	481,763.75	481,763.75
Operations and Maintenance	252,501.96	6,580.00	138,199.65	107,722.31	0.00
Pupil Transportation	7,281,610.92	80,136.00	7,201,474.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26,285.00	0.00	26,285.00	0.00	0.00
Support Serv - Staff & Personnel	224,799.61	0.00	43,149.21	181,650.40	181,650.40
Support Serv - Technology	1,207,042.31	0.00	6,058.10	1,200,984.21	1,200,984.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	43,448.27	0.00	43,448.27	0.00	0.00
Support Serv - Other	275,634.55	53,522.12	222,112.43	0.00	0.00
Community Services	124,481.95	0.00	124,481.95	0.00	0.00
Payments to Government Agencies	571,836.43	571,836.43	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,740,842.39	14,706.00	4,726,136.39	0.00	0.00
Support Serv - Pupil	13,447,045.79	67,650.64	13,379,395.15	0.00	0.00
Support Serv - Instructional	2,228,795.73	13,512.76	2,215,282.97	0.00	0.00
Support Serv - Board of Ed	45,164.24	0.00	45,164.24	0.00	0.00
Support Serv - Executive Adm	62,585.44	0.00	62,585.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,073,772.55	204,857.35	0.00	868,915.20	868,915.20
Operations and Maintenance	571,860.15	26,320.00	5,068.29	540,471.86	0.00
Pupil Transportation	3,930,167.61	655,290.00	3,274,877.61	0.00	0.00
Support Serv - Planning & Research	48,290.53	0.00	48,290.53	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	212,804.12	0.00	0.00	212,804.12	212,804.12
Support Serv - Technology	209,747.41	0.00	0.00	209,747.41	209,747.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	65,848.84	0.00	65,848.84	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	4,833,163.35	4,833,163.35	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	534,071.02	534,071.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	733,407.96	733,407.96	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	4,145,103.89	4,145,103.89	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,753,836.19	**11,940,157.52**	**35,009,619.41**	**3,804,059.26**	**3,155,865.09**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
47010 Brighton Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,315,807.34	4,255.09	33,311,552.25	0.00	0.00
Support Serv - Pupil	1,511,296.33	0.00	1,511,296.33	0.00	0.00
Support Serv - Instructional	1,297,571.32	0.00	1,297,571.32	0.00	0.00
Support Serv - Board of Ed	165,772.87	0.00	165,772.87	0.00	0.00
Support Serv - Executive Adm	347,222.01	0.00	347,222.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,157,487.55	7,019.71	3,150,467.84	0.00	0.00
Support Serv - Business	862,316.77	50,515.83	0.00	811,800.94	811,800.94
Operations and Maintenance	4,475,583.64	0.00	5,061.64	4,470,522.00	0.00
Pupil Transportation	1,762,031.21	0.00	1,762,031.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,439.37	0.00	14,439.37	0.00	0.00
Support Serv - Staff & Personnel	121,769.21	0.00	5,284.10	116,485.11	116,485.11
Support Serv - Technology	655,371.48	0.00	0.00	655,371.48	655,371.48
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	931,345.53	8,539.81	922,805.72	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	52,610.21	0.00	52,610.21	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	177,980.39	0.00	0.00	177,980.39	0.00
Pupil Transportation	27,703.04	0.00	27,703.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,968,248.20	1,029,835.52	938,412.68	0.00	0.00
Community Services	2,278,285.52	6,932.64	2,271,352.88	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 **	13,197,026.99	13,197,026.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	370,037.49	370,037.49	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
	66,689,906.47	**14,674,163.08**	**45,783,583.47**	**6,232,159.92**	**1,583,657.53**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
47030 Fowlerville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,086,464.40	194,658.59	14,891,805.81	0.00	0.00
Support Serv - Pupil	801,673.35	0.00	801,673.35	0.00	0.00
Support Serv - Instructional	590,404.55	12,870.00	577,534.55	0.00	0.00
Support Serv - Board of Ed	72,788.10	0.00	72,788.10	0.00	0.00
Support Serv - Executive Adm	376,726.15	0.00	376,726.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,398,194.15	1,047.00	1,397,147.15	0.00	0.00
Support Serv - Business	470,594.01	201,648.23	0.00	268,945.78	268,945.78
Operations and Maintenance	2,336,807.48	7,213.00	0.00	2,329,594.48	0.00
Pupil Transportation	1,286,221.67	0.00	1,286,221.67	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	95,191.07	0.00	3,240.02	91,951.05	91,951.05
Support Serv - Technology	393,192.15	14,280.80	3,736.10	375,175.25	375,175.25
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	408,160.70	0.00	408,160.70	0.00	0.00
Community Services	8,993.13	0.00	8,993.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,375.42	0.00	910.57	9,464.85	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	1,080,335.02	503,825.97	576,509.05	0.00	0.00
Community Services	789,170.58	15,247.21	773,923.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,189,213.94	7,189,213.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	67,914.88	67,914.88	0.00	0.00	0.00
Trust Funds					
All Costs *	8,161.95	0.00	8,161.95	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,470,582.70	**8,207,919.62**	**21,187,531.67**	**3,075,131.41**	**736,072.08**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
47060 Hartland Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,128,114.05	17,179.39	28,110,934.66	0.00	0.00
Support Serv - Pupil	1,514,219.58	0.00	1,514,219.58	0.00	0.00
Support Serv - Instructional	941,101.08	0.00	941,101.08	0.00	0.00
Support Serv - Board of Ed	73,654.46	0.00	73,654.46	0.00	0.00
Support Serv - Executive Adm	1,060,677.75	0.00	1,060,677.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,696,485.81	0.00	2,696,485.81	0.00	0.00
Support Serv - Business	920,476.72	424,653.97	28,346.00	467,476.75	467,476.75
Operations and Maintenance	5,174,011.85	29,576.75	0.00	5,144,435.10	0.00
Pupil Transportation	2,176,936.92	0.00	2,176,936.92	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	680,146.28	1,144.14	81,446.00	597,556.14	597,556.14
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	925,276.86	29,991.28	895,285.58	0.00	0.00
Community Services	2,395,855.25	15,230.51	2,380,624.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	42,783.00	42,783.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,416,971.26	685,340.47	731,630.79	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 **	46,770,297.72	46,770,297.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,226,544.64	11,226,544.64	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
	106,143,553.23	**59,242,741.87**	**40,691,343.37**	**6,209,467.99**	**1,065,032.89**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
47070 Howell Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	43,257,916.92	0.00	43,257,916.92	0.00	0.00
Support Serv - Pupil	2,844,564.27	0.00	2,844,564.27	0.00	0.00
Support Serv - Instructional	1,380,361.59	3,528.99	1,376,832.60	0.00	0.00
Support Serv - Board of Ed	150,862.41	0.00	150,862.41	0.00	0.00
Support Serv - Executive Adm	470,250.13	0.00	470,250.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,643,683.80	19,604.58	3,624,079.22	0.00	0.00
Support Serv - Business	719,561.02	57,178.30	43,881.00	618,501.72	618,501.72
Operations and Maintenance	5,757,310.26	12,107.35	0.00	5,745,202.91	0.00
Pupil Transportation	3,399,572.72	662,300.00	2,737,272.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	57,187.08	0.00	57,187.08	0.00	0.00
Support Serv - Staff & Personnel	526,673.53	0.00	59,612.95	467,060.58	467,060.58
Support Serv - Technology	1,266,025.48	0.00	108,548.87	1,157,476.61	1,157,476.61
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	749,187.11	2,044.17	747,142.94	0.00	0.00
Community Services	1,022,348.77	4,795.00	1,017,553.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	168,476.50	168,476.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	133,218.51	0.00	133,218.51	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	22,500.00	0.00	16,425.00	6,075.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,221,237.79	943,550.32	1,277,687.47	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 **	107,568,984.72	107,568,984.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,933,963.74	3,933,963.74	0.00	0.00	0.00
Trust Funds					
All Costs *	58,666.00	0.00	58,666.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	179,352,552.35	**113,376,533.67**	**57,981,701.86**	**7,994,316.82**	**2,243,038.91**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
47080 Pinckney Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,130,571.81	10,063.70	23,120,508.11	0.00	0.00
Support Serv - Pupil	1,185,339.38	0.00	1,185,339.38	0.00	0.00
Support Serv - Instructional	747,673.38	0.00	747,673.38	0.00	0.00
Support Serv - Board of Ed	61,601.89	0.00	61,601.89	0.00	0.00
Support Serv - Executive Adm	279,929.08	0.00	279,929.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,185,669.83	0.00	2,185,669.83	0.00	0.00
Support Serv - Business	567,401.29	202,142.27	22,668.82	342,590.20	342,590.20
Operations and Maintenance	3,439,847.11	28,796.00	0.00	3,411,051.11	0.00
Pupil Transportation	1,528,368.65	0.00	1,528,368.65	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	270,387.73	0.00	23,113.77	247,273.96	247,273.96
Support Serv - Technology	555,813.25	0.00	22,668.82	533,144.43	533,144.43
Support Serv - Pupil Accounting	67,866.47	0.00	67,866.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	14,065.03	0.00	14,065.03	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	24,142.28	0.00	23,099.41	1,042.87	0.00
Pupil Transportation	41,510.80	0.00	41,510.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,672,145.94	64,145.43	1,608,000.51	0.00	0.00
Community Services	508,794.06	0.00	508,794.06	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 **	11,881,925.04	11,881,925.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,491,647.79	15,491,647.79	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
	63,654,700.81	**27,678,720.23**	**31,440,878.01**	**4,535,102.57**	**1,123,008.59**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
47901 Kensington Woods High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	638,033.00	0.00	638,033.00	0.00	0.00
Support Serv - Pupil	85,006.00	0.00	85,006.00	0.00	0.00
Support Serv - Instructional	4,835.00	0.00	4,835.00	0.00	0.00
Support Serv - Board of Ed	9,051.00	0.00	9,051.00	0.00	0.00
Support Serv - Executive Adm	73,745.00	0.00	73,745.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	148,561.00	0.00	148,561.00	0.00	0.00
Support Serv - Business	46,779.00	0.00	0.00	46,779.00	46,779.00
Operations and Maintenance	350,284.00	0.00	0.00	350,284.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	23,393.00	0.00	0.00	23,393.00	23,393.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,556.00	0.00	19,556.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,833.00	25,833.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,425,076.00	**25,833.00**	**978,787.00**	**420,456.00**	**70,172.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
47902 Charyl Stockwell Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,343,823.00	51,373.00	3,292,450.00	0.00	0.00
Support Serv - Pupil	401,042.00	0.00	401,042.00	0.00	0.00
Support Serv - Instructional	49,315.00	0.00	49,315.00	0.00	0.00
Support Serv - Board of Ed	15,227.00	0.00	15,227.00	0.00	0.00
Support Serv - Executive Adm	464,633.00	0.00	464,633.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	693,789.00	0.00	693,789.00	0.00	0.00
Support Serv - Business	318,104.00	77,675.00	0.00	240,429.00	240,429.00
Operations and Maintenance	860,969.00	19,677.00	0.00	841,292.00	0.00
Pupil Transportation	150,543.00	0.00	150,543.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	77,516.00	0.00	0.00	77,516.00	77,516.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	44,864.00	0.00	44,864.00	0.00	0.00
Community Services	200,643.00	0.00	200,643.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	66,324.00	66,324.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,322,752.00	1,322,752.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,009,544.00	**1,537,801.00**	**5,312,506.00**	**1,159,237.00**	**317,945.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
47903 FlexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	410,948.00	97,295.00	313,653.00	0.00	0.00
Support Serv - Pupil	67,110.00	0.00	67,110.00	0.00	0.00
Support Serv - Instructional	14,886.00	0.00	14,886.00	0.00	0.00
Support Serv - Board of Ed	3,272.00	0.00	3,272.00	0.00	0.00
Support Serv - Executive Adm	83,415.00	0.00	83,415.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	199,789.00	0.00	199,789.00	0.00	0.00
Support Serv - Business	54,322.00	4,856.00	0.00	49,466.00	49,466.00
Operations and Maintenance	288,368.00	6,087.00	0.00	282,281.00	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	119,795.00	59,870.00	39,668.00	20,257.00	20,257.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	214,661.00	214,661.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,456,566.00	**382,769.00**	**721,793.00**	**352,004.00**	**69,723.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
48040 Tahquamenon Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,699,355.68	0.00	4,699,355.68	0.00	0.00
Support Serv - Pupil	218,778.18	0.00	218,778.18	0.00	0.00
Support Serv - Instructional	183,534.96	0.00	183,534.96	0.00	0.00
Support Serv - Board of Ed	63,873.20	0.00	63,873.20	0.00	0.00
Support Serv - Executive Adm	198,580.28	0.00	198,580.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	379,897.89	0.00	379,897.89	0.00	0.00
Support Serv - Business	248,802.92	9,006.24	17,360.81	222,435.87	222,435.87
Operations and Maintenance	555,274.41	0.00	0.00	555,274.41	0.00
Pupil Transportation	555,866.16	0.00	555,866.16	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	133,310.64	0.00	0.00	133,310.64	133,310.64
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	170,059.35	5,804.02	164,255.33	0.00	0.00
Community Services	1,813.17	0.00	1,813.17	0.00	0.00
Payments to Government Agencies	28,214.66	28,214.66	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	378,654.06	191,991.84	186,662.22	0.00	0.00
Community Services	125,106.98	3,754.23	121,352.75	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 **	613,905.39	613,905.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	890.17	890.17	0.00	0.00	0.00
Trust Funds					
All Costs *	498,236.45	309,668.45	188,568.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,054,154.55	**1,163,235.00**	**6,979,898.63**	**911,020.92**	**355,746.51**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
49010 St. Ignace Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,924,794.73	15.38	3,924,779.35	0.00	0.00
Support Serv - Pupil	242,737.43	0.00	242,737.43	0.00	0.00
Support Serv - Instructional	211,858.58	0.00	211,858.58	0.00	0.00
Support Serv - Board of Ed	32,307.08	0.00	32,307.08	0.00	0.00
Support Serv - Executive Adm	160,436.88	0.00	160,436.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	295,179.08	0.00	295,179.08	0.00	0.00
Support Serv - Business	114,317.48	0.00	0.00	114,317.48	114,317.48
Operations and Maintenance	566,998.64	0.00	0.00	566,998.64	0.00
Pupil Transportation	338,203.25	27,000.00	311,203.25	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	160.26	0.00	160.26	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	6,292.52	4,772.18	1,520.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	477,033.45	120,801.72	356,231.73	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 **	611,258.85	611,258.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	46,800.00	46,800.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,028,378.23	**810,648.13**	**5,536,413.98**	**681,316.12**	**114,317.48**

Michigan Department of Education
Costs for the Development of 2013-2014 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	95,596.99	0.00	95,596.99	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,012.00	0.00	2,012.00	0.00	0.00
Support Serv - Board of Ed	2,624.50	0.00	2,624.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7,241.11	0.00	0.00	7,241.11	7,241.11
Operations and Maintenance	7,517.27	1,675.72	0.00	5,841.55	0.00
Pupil Transportation	772.05	0.00	772.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	115,763.92	**1,675.72**	**101,005.54**	**13,082.66**	**7,241.11**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
49040 Les Cheneaux Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,483,572.19	215.40	1,483,356.79	0.00	0.00
Support Serv - Pupil	80,436.36	0.00	80,436.36	0.00	0.00
Support Serv - Instructional	3,936.05	0.00	3,936.05	0.00	0.00
Support Serv - Board of Ed	79,662.12	0.00	79,662.12	0.00	0.00
Support Serv - Executive Adm	62,697.04	0.00	62,697.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	213,791.78	0.00	213,791.78	0.00	0.00
Support Serv - Business	130,858.77	0.00	0.00	130,858.77	130,858.77
Operations and Maintenance	318,777.22	853.00	0.00	317,924.22	0.00
Pupil Transportation	175,804.03	0.00	175,804.03	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	88,953.47	35,171.36	0.00	53,782.11	53,782.11
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	110,122.59	5,170.04	104,952.55	0.00	0.00
Community Services	4,666.56	0.00	4,666.56	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	136,677.97	78,592.90	58,085.07	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 **	596,267.87	596,267.87	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 *	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
	3,486,974.02	**716,270.57**	**2,268,138.35**	**502,565.10**	**184,640.88**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
49055 Engadine Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,689,886.73	0.00	1,689,886.73	0.00	0.00
Support Serv - Pupil	32,238.44	0.00	32,238.44	0.00	0.00
Support Serv - Instructional	58,312.54	0.00	58,312.54	0.00	0.00
Support Serv - Board of Ed	25,396.37	0.00	25,396.37	0.00	0.00
Support Serv - Executive Adm	145,602.46	0.00	145,602.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	123,318.12	0.00	123,318.12	0.00	0.00
Support Serv - Business	40,543.59	3,227.90	0.00	37,315.69	37,315.69
Operations and Maintenance	262,635.34	0.00	0.00	262,635.34	0.00
Pupil Transportation	166,061.09	0.00	166,061.09	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	52,048.21	0.00	0.00	52,048.21	52,048.21
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	60,682.51	974.44	59,708.07	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	152,304.68	85,248.18	67,056.50	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 **	217,605.00	217,605.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	61,828.96	61,828.96	0.00	0.00	0.00
Trust Funds					
All Costs *	1,050.00	0.00	1,050.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,089,514.04	**368,884.48**	**2,368,630.32**	**351,999.24**	**89,363.90**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
49070 Moran Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	746,364.17	0.00	746,364.17	0.00	0.00
Support Serv - Pupil	19,501.56	0.00	19,501.56	0.00	0.00
Support Serv - Instructional	18,026.93	0.00	18,026.93	0.00	0.00
Support Serv - Board of Ed	19,648.73	0.00	19,648.73	0.00	0.00
Support Serv - Executive Adm	93,246.45	0.00	93,246.45	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	38,884.05	0.00	0.00	38,884.05	38,884.05
Operations and Maintenance	102,412.22	17,371.27	0.00	85,040.95	0.00
Pupil Transportation	84,140.00	0.00	84,140.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	4,648.95	0.00	0.00	4,648.95	4,648.95
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	26,246.09	0.00	26,246.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	52,884.07	34,701.86	18,182.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	81,852.74	81,852.74	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
	1,287,855.96	**133,925.87**	**1,025,356.14**	**128,573.95**	**43,533.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
49110 Mackinac Island Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	867,149.53	517.00	866,632.53	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,382.25	0.00	1,382.25	0.00	0.00
Support Serv - Board of Ed	6,757.53	0.00	6,757.53	0.00	0.00
Support Serv - Executive Adm	236,542.97	0.00	236,542.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	28,325.66	0.00	0.00	28,325.66	28,325.66
Operations and Maintenance	143,617.88	1,557.47	0.00	142,060.41	0.00
Pupil Transportation	28,651.22	0.00	28,651.22	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	13,438.16	2,150.00	0.00	11,288.16	11,288.16
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	16,718.03	0.00	16,718.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	5,465.00	5,465.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	44,193.11	24,602.90	19,590.21	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 **	202,534.00	202,534.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,594,775.34	**236,826.37**	**1,176,274.74**	**181,674.23**	**39,613.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
49901 Three Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	483,889.06	9,821.89	474,067.17	0.00	0.00
Support Serv - Pupil	15,894.42	0.00	15,894.42	0.00	0.00
Support Serv - Instructional	16,953.43	0.00	16,953.43	0.00	0.00
Support Serv - Board of Ed	13,822.84	0.00	13,822.84	0.00	0.00
Support Serv - Executive Adm	44,725.14	0.00	44,725.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	27,501.30	0.00	27,501.30	0.00	0.00
Support Serv - Business	56,949.08	1,383.34	0.00	55,565.74	55,565.74
Operations and Maintenance	79,977.42	0.00	0.00	79,977.42	0.00
Pupil Transportation	68,002.39	2,300.00	65,702.39	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	0.00	0.00	0.00	0.00	0.00
Community Services	1,632.53	0.00	1,632.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	50,435.62	24,471.21	25,964.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	859,783.23	**37,976.44**	**686,263.63**	**135,543.16**	**55,565.74**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50000 Macomb ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	385,372.94	0.00	385,372.94	0.00	0.00
Support Serv - Pupil	597,231.98	0.00	597,231.98	0.00	0.00
Support Serv - Instructional	7,763,995.49	0.00	7,763,995.49	0.00	0.00
Support Serv - Board of Ed	246,401.33	0.00	246,401.33	0.00	0.00
Support Serv - Executive Adm	608,704.70	0.00	608,704.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,831,614.44	79,998.26	22,010.00	1,729,606.18	1,729,606.18
Operations and Maintenance	1,906,362.73	5,920.00	0.00	1,900,442.73	0.00
Pupil Transportation	48,708.63	0.00	48,708.63	0.00	0.00
Support Serv - Planning & Research	95,172.88	0.00	95,172.88	0.00	0.00
Support Serv - Communication	1,253,530.72	0.00	1,253,530.72	0.00	0.00
Support Serv - Staff & Personnel	924,804.56	0.00	4,311.00	920,493.56	920,493.56
Support Serv - Technology	3,672,490.16	17,429.70	0.00	3,655,060.46	3,655,060.46
Support Serv - Pupil Accounting	62,653.99	0.00	62,653.99	0.00	0.00
Support Serv - Central - Other	48,835.41	0.00	48,835.41	0.00	0.00
Support Serv - Other	25,348.51	0.00	25,348.51	0.00	0.00
Community Services	257,567.44	0.00	257,567.44	0.00	0.00
Payments to Government Agencies	6,100,177.41	6,100,177.41	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	35,368,974.20	6,300.00	35,362,674.20	0.00	0.00
Support Serv - Pupil	18,277,578.80	12,516.00	18,265,062.80	0.00	0.00
Support Serv - Instructional	6,790,218.72	0.00	6,790,218.72	0.00	0.00
Support Serv - Board of Ed	27,377.02	0.00	27,377.02	0.00	0.00
Support Serv - Executive Adm	17,932.73	0.00	17,932.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,767,356.07	0.00	2,767,356.07	0.00	0.00
Support Serv - Business	1,621,899.79	1,176,736.92	0.00	445,162.87	445,162.87
Operations and Maintenance	3,601,680.68	0.00	369,807.04	3,231,873.64	0.00
Pupil Transportation	12,975,313.91	1,518,274.40	11,457,039.51	0.00	0.00
Support Serv - Planning & Research	190,717.42	0.00	190,717.42	0.00	0.00
Support Serv - Communication	145,281.08	0.00	145,281.08	0.00	0.00
Support Serv - Staff & Personnel	18,366.82	0.00	1,267.02	17,099.80	17,099.80
Support Serv - Technology	169,396.50	0.00	0.00	169,396.50	169,396.50
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	324,515.52	324,351.76	163.76	0.00	0.00
Community Services	70,270.88	0.00	70,270.88	0.00	0.00
Payments to Government Agencies	66,073,270.00	66,073,270.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,782,423.76	4,782,423.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	520,503.00	520,503.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,167,576.44	5,167,576.44	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	184,739,626.66	**85,785,477.65**	**86,885,013.27**	**12,069,135.74**	**6,936,819.37**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50010 Center Line Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,392,929.45	103,355.10	17,289,574.35	0.00	0.00
Support Serv - Pupil	2,027,727.62	0.00	2,027,727.62	0.00	0.00
Support Serv - Instructional	1,266,664.97	20,718.27	1,245,946.70	0.00	0.00
Support Serv - Board of Ed	127,725.64	0.00	127,725.64	0.00	0.00
Support Serv - Executive Adm	366,748.44	3,805.33	362,943.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,906,715.36	0.00	1,906,715.36	0.00	0.00
Support Serv - Business	573,346.76	100,800.01	0.00	472,546.75	472,546.75
Operations and Maintenance	3,608,938.45	174,243.14	0.00	3,434,695.31	0.00
Pupil Transportation	903,968.64	3,000.00	900,968.64	0.00	0.00
Support Serv - Planning & Research	6,689.14	0.00	6,689.14	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	250,556.00	0.00	2,667.50	247,888.50	247,888.50
Support Serv - Technology	310,394.78	6,400.03	0.00	303,994.75	303,994.75
Support Serv - Pupil Accounting	96,549.64	0.00	96,549.64	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	408,866.55	0.00	408,866.55	0.00	0.00
Community Services	209,186.99	0.00	209,186.99	0.00	0.00
Payments to Government Agencies	190,166.41	190,166.41	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	109,224.55	0.00	109,224.55	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,389.56	0.00	0.00	1,389.56	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	1,457,908.61	822,617.47	635,291.14	0.00	0.00
Community Services	293,722.96	0.00	293,722.96	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 **	7,891,854.39	7,891,854.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	57,920.96	57,920.96	0.00	0.00	0.00
Trust Funds					
All Costs *	15,890.19	0.00	15,890.19	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,475,086.06	**9,374,881.11**	**25,639,690.08**	**4,460,514.87**	**1,024,430.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50020 East Detroit Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,889,282.89	6,987.68	21,882,295.21	0.00	0.00
Support Serv - Pupil	2,478,866.36	0.00	2,478,866.36	0.00	0.00
Support Serv - Instructional	1,605,171.92	0.00	1,605,171.92	0.00	0.00
Support Serv - Board of Ed	189,718.55	0.00	189,718.55	0.00	0.00
Support Serv - Executive Adm	328,592.66	0.00	328,592.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,381,596.95	0.00	2,381,596.95	0.00	0.00
Support Serv - Business	559,923.16	111,667.16	0.00	448,256.00	448,256.00
Operations and Maintenance	4,212,709.70	0.00	153,567.70	4,059,142.00	0.00
Pupil Transportation	1,297,813.36	0.00	1,297,813.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	97,778.04	0.00	97,778.04	0.00	0.00
Support Serv - Staff & Personnel	485,396.49	0.00	858.99	484,537.50	484,537.50
Support Serv - Technology	101,953.82	0.00	0.00	101,953.82	101,953.82
Support Serv - Pupil Accounting	99,869.43	0.00	99,869.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	409,771.47	15,314.44	394,457.03	0.00	0.00
Community Services	5,081.01	0.00	5,081.01	0.00	0.00
Payments to Government Agencies	1,088.00	1,088.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	57,678.02	0.00	57,678.02	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	1,907.08	0.00	1,811.73	95.35	95.35
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	91,469.06	0.00	86,895.61	4,573.45	4,573.45
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	1,582,423.04	948,206.24	634,216.80	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 **	4,322,124.05	4,322,124.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,230,169.65	9,230,169.65	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
	51,430,384.71	**14,635,557.22**	**31,696,269.37**	**5,098,558.12**	**1,039,416.12**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50030 Roseville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,369,763.76	0.00	30,369,763.76	0.00	0.00
Support Serv - Pupil	2,970,830.45	0.00	2,970,830.45	0.00	0.00
Support Serv - Instructional	1,156,627.99	0.00	1,156,627.99	0.00	0.00
Support Serv - Board of Ed	234,282.36	0.00	234,282.36	0.00	0.00
Support Serv - Executive Adm	378,112.62	0.00	378,112.62	0.00	0.00
Support Serv - Grant Writer	45,987.94	0.00	45,987.94	0.00	0.00
Support Serv - School Adm	3,103,067.68	0.00	3,103,067.68	0.00	0.00
Support Serv - Business	1,127,328.34	219,021.73	2,176.00	906,130.61	906,130.61
Operations and Maintenance	5,145,187.44	0.00	254,657.20	4,890,530.24	0.00
Pupil Transportation	1,155,598.62	0.00	1,155,598.62	0.00	0.00
Support Serv - Planning & Research	52,556.03	0.00	52,556.03	0.00	0.00
Support Serv - Communication	93,495.45	0.00	93,495.45	0.00	0.00
Support Serv - Staff & Personnel	533,963.35	0.00	7,587.80	526,375.55	526,375.55
Support Serv - Technology	618,349.13	0.00	0.00	618,349.13	618,349.13
Support Serv - Pupil Accounting	108,698.29	0.00	108,698.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	291,591.63	0.00	291,591.63	0.00	0.00
Community Services	27,828.72	0.00	27,828.72	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	232,552.26	0.00	232,552.26	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,315.15	0.00	3,677.37	637.78	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	32.00	0.00	0.00	32.00	32.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,997,762.97	1,186,573.86	811,189.11	0.00	0.00
Community Services	145,445.74	0.00	145,445.74	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 **	8,416,466.57	8,416,466.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,650,033.12	18,650,033.12	0.00	0.00	0.00
Trust Funds					
All Costs *	93,170.29	0.00	93,170.29	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	76,953,047.90	**28,472,095.28**	**41,538,897.31**	**6,942,055.31**	**2,050,887.29**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50040 Anchor Bay School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,848,764.86	26,606.98	33,822,157.88	0.00	0.00
Support Serv - Pupil	1,867,563.30	0.00	1,867,563.30	0.00	0.00
Support Serv - Instructional	2,062,003.51	0.00	2,062,003.51	0.00	0.00
Support Serv - Board of Ed	141,675.56	0.00	141,675.56	0.00	0.00
Support Serv - Executive Adm	415,660.81	0.00	415,660.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,429,824.13	0.00	3,429,824.13	0.00	0.00
Support Serv - Business	948,978.34	154,478.82	0.00	794,499.52	794,499.52
Operations and Maintenance	5,124,200.37	0.00	708.26	5,123,492.11	0.00
Pupil Transportation	2,569,396.16	0.00	2,569,396.16	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	231,552.57	0.00	0.00	231,552.57	231,552.57
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	71,161.39	0.00	71,161.39	0.00	0.00
Support Serv - Other	607,496.58	0.00	607,496.58	0.00	0.00
Community Services	563,192.54	0.00	563,192.54	0.00	0.00
Payments to Government Agencies	15,342.00	15,342.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,055,556.57	998,486.69	1,057,069.88	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 **	95,628,332.34	95,628,332.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	610,937.99	610,937.99	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
	150,191,639.02	**97,434,184.82**	**46,607,910.00**	**6,149,544.20**	**1,026,052.09**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50050 Armada Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,158,669.55	197,517.80	9,961,151.75	0.00	0.00
Support Serv - Pupil	962,373.63	0.00	962,373.63	0.00	0.00
Support Serv - Instructional	799,119.97	29,589.66	769,530.31	0.00	0.00
Support Serv - Board of Ed	72,790.79	0.00	72,790.79	0.00	0.00
Support Serv - Executive Adm	252,079.66	2,423.50	249,656.16	0.00	0.00
Support Serv - Grant Writer	120,468.92	0.00	120,468.92	0.00	0.00
Support Serv - School Adm	1,239,912.61	0.00	1,239,912.61	0.00	0.00
Support Serv - Business	690,906.62	38,532.77	7,914.26	644,459.59	644,459.59
Operations and Maintenance	1,430,839.99	8,492.90	0.00	1,422,347.09	0.00
Pupil Transportation	985,054.68	187,707.88	797,346.80	0.00	0.00
Support Serv - Planning & Research	8,385.90	0.00	8,385.90	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	22,218.71	0.00	22,218.71	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	79,402.66	0.00	79,402.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,281.28	0.00	321,281.28	0.00	0.00
Community Services	223,196.53	4,188.95	219,007.58	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	10,025.99	0.00	10,025.99	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	360,263.04	88,417.79	271,845.25	0.00	0.00
Community Services	59,778.40	6,480.00	53,298.40	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 **	7,384,785.16	7,384,785.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	470,189.52	470,189.52	0.00	0.00	0.00
Trust Funds					
All Costs *	6,405.00	0.00	6,405.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,658,148.61	**8,418,325.93**	**15,173,016.00**	**2,066,806.68**	**644,459.59**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50070 Clintondale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,185,840.60	0.00	21,185,840.60	0.00	0.00
Support Serv - Pupil	2,179,671.33	0.00	2,179,671.33	0.00	0.00
Support Serv - Instructional	644,574.77	0.00	644,574.77	0.00	0.00
Support Serv - Board of Ed	84,342.34	0.00	84,342.34	0.00	0.00
Support Serv - Executive Adm	426,187.44	0.00	426,187.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,565,660.03	0.00	1,565,660.03	0.00	0.00
Support Serv - Business	731,183.73	176,583.68	73.35	554,526.70	554,526.70
Operations and Maintenance	2,625,415.78	19.75	164,875.19	2,460,520.84	0.00
Pupil Transportation	558,343.81	0.00	558,343.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,561.52	0.00	4,561.52	0.00	0.00
Support Serv - Staff & Personnel	63,759.58	0.00	25,690.22	38,069.36	38,069.36
Support Serv - Technology	291,159.61	0.00	50,810.33	240,349.28	240,349.28
Support Serv - Pupil Accounting	24,926.17	0.00	24,926.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	299,384.97	0.00	299,384.97	0.00	0.00
Community Services	65,444.67	0.00	65,444.67	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	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,175.25	0.00	2,175.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,172,564.68	554,561.49	618,003.19	0.00	0.00
Community Services	142,945.03	0.00	142,945.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,466,749.19	6,466,749.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,040.63	2,040.63	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
	38,538,331.13	**7,199,954.74**	**28,044,910.21**	**3,293,466.18**	**832,945.34**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50080 Chippewa Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	85,659,539.73	41,202.00	85,618,337.73	0.00	0.00
Support Serv - Pupil	12,342,156.23	0.00	12,342,156.23	0.00	0.00
Support Serv - Instructional	3,329,411.33	11,260.88	3,318,150.45	0.00	0.00
Support Serv - Board of Ed	186,657.70	0.00	186,657.70	0.00	0.00
Support Serv - Executive Adm	435,851.04	0.00	435,851.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,202,939.72	0.00	8,202,939.72	0.00	0.00
Support Serv - Business	2,592,842.49	964,491.40	727.72	1,627,623.37	1,627,623.37
Operations and Maintenance	9,093,931.39	17,936.43	3,938.83	9,072,056.13	0.00
Pupil Transportation	3,919,291.75	0.00	3,919,291.75	0.00	0.00
Support Serv - Planning & Research	17,168.82	0.00	17,168.82	0.00	0.00
Support Serv - Communication	468,520.64	0.00	468,520.64	0.00	0.00
Support Serv - Staff & Personnel	720,214.09	0.00	4,240.93	715,973.16	715,973.16
Support Serv - Technology	1,027,473.86	0.00	0.00	1,027,473.86	1,027,473.86
Support Serv - Pupil Accounting	135,999.77	0.00	135,999.77	0.00	0.00
Support Serv - Central - Other	1,340.00	0.00	1,340.00	0.00	0.00
Support Serv - Other	1,956,651.06	64,899.85	1,891,751.21	0.00	0.00
Community Services	907,026.01	5,765.30	901,260.71	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	297,459.97	175,492.54	121,967.43	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	11,174.87	0.00	11,174.87	0.00	0.00
Support Serv - Board of Ed	24,244.65	0.00	24,244.65	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	183,905.14	0.00	183,905.14	0.00	0.00
Support Serv - Business	416,008.42	0.00	0.00	416,008.42	416,008.42
Operations and Maintenance	216,000.00	0.00	0.00	216,000.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,959,295.93	1,717,421.72	2,241,874.21	0.00	0.00
Community Services	1,147,147.37	0.00	1,147,147.37	0.00	0.00
Payments to Government Agencies	2,371,182.00	2,371,182.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	48,491,164.74	48,491,164.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,230,322.86	30,230,322.86	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
	218,344,921.58	**84,091,139.72**	**121,178,646.92**	**13,075,134.94**	**3,787,078.81**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50090 Fitzgerald Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,768,373.57	0.00	18,768,373.57	0.00	0.00
Support Serv - Pupil	2,089,556.97	0.00	2,089,556.97	0.00	0.00
Support Serv - Instructional	1,208,621.93	0.00	1,208,621.93	0.00	0.00
Support Serv - Board of Ed	138,343.32	0.00	138,343.32	0.00	0.00
Support Serv - Executive Adm	346,100.83	0.00	346,100.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,739,256.56	0.00	1,739,256.56	0.00	0.00
Support Serv - Business	759,308.56	152,319.69	2,176.00	604,812.87	604,812.87
Operations and Maintenance	3,252,126.18	0.00	68,870.48	3,183,255.70	0.00
Pupil Transportation	668,732.74	0.00	668,732.74	0.00	0.00
Support Serv - Planning & Research	2,700.00	0.00	2,700.00	0.00	0.00
Support Serv - Communication	77,393.87	0.00	77,393.87	0.00	0.00
Support Serv - Staff & Personnel	625,850.33	0.00	62,350.21	563,500.12	563,500.12
Support Serv - Technology	346,690.67	0.00	0.00	346,690.67	346,690.67
Support Serv - Pupil Accounting	166,827.29	0.00	166,827.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	480,741.78	0.00	480,741.78	0.00	0.00
Community Services	283,703.79	0.00	283,703.79	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	1,425,259.12	868,172.15	557,086.97	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 **	3,166,282.53	3,166,282.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,512,190.05	1,512,190.05	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
	37,058,060.09	**5,698,964.42**	**26,660,836.31**	**4,698,259.36**	**1,515,003.66**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50100 Fraser Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,914,949.84	21,712.29	30,893,237.55	0.00	0.00
Support Serv - Pupil	4,156,872.15	0.00	4,156,872.15	0.00	0.00
Support Serv - Instructional	1,705,029.63	0.00	1,705,029.63	0.00	0.00
Support Serv - Board of Ed	265,267.61	0.00	265,267.61	0.00	0.00
Support Serv - Executive Adm	725,244.13	0.00	725,244.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,911,615.90	0.00	2,911,615.90	0.00	0.00
Support Serv - Business	828,446.31	206,830.57	0.00	621,615.74	621,615.74
Operations and Maintenance	4,467,222.21	61,516.94	0.00	4,405,705.27	0.00
Pupil Transportation	1,329,402.99	0.00	1,329,402.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	70,198.37	0.00	70,198.37	0.00	0.00
Support Serv - Staff & Personnel	289,836.37	0.00	0.00	289,836.37	289,836.37
Support Serv - Technology	471,951.25	0.00	0.00	471,951.25	471,951.25
Support Serv - Pupil Accounting	133,969.98	0.00	133,969.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	668,300.21	8,165.30	660,134.91	0.00	0.00
Community Services	494,236.73	0.00	494,236.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	27,095.00	27,095.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,045,285.40	1,082,558.04	962,727.36	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 **	8,584,839.79	8,584,839.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,743,742.18	5,743,742.18	0.00	0.00	0.00
Trust Funds					
All Costs *	4,050.00	0.00	4,050.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	65,837,556.05	**15,736,460.11**	**44,311,987.31**	**5,789,108.63**	**1,383,403.36**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50120 Lake Shore Public Schools (Macomb)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,595,694.19	48,148.11	24,547,546.08	0.00	0.00
Support Serv - Pupil	2,762,540.76	0.00	2,762,540.76	0.00	0.00
Support Serv - Instructional	1,214,910.79	0.00	1,214,910.79	0.00	0.00
Support Serv - Board of Ed	122,015.91	0.00	122,015.91	0.00	0.00
Support Serv - Executive Adm	704,330.71	15,842.00	688,488.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,216,163.29	0.00	2,216,163.29	0.00	0.00
Support Serv - Business	533,304.78	75,503.10	0.00	457,801.68	457,801.68
Operations and Maintenance	3,890,964.93	3,180.64	1,500.00	3,886,284.29	0.00
Pupil Transportation	763,164.07	6,266.80	756,897.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	132,170.01	0.00	132,170.01	0.00	0.00
Support Serv - Staff & Personnel	571,259.24	0.00	0.00	571,259.24	571,259.24
Support Serv - Technology	414,613.33	0.00	0.00	414,613.33	414,613.33
Support Serv - Pupil Accounting	101,787.07	0.00	101,787.07	0.00	0.00
Support Serv - Central - Other	203,431.87	0.00	203,431.87	0.00	0.00
Support Serv - Other	382,398.81	10,846.84	371,551.97	0.00	0.00
Community Services	981,255.26	0.00	981,255.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,440.30	25,440.30	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	10,734.96	0.00	10,734.96	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	4,755.00	0.00	4,755.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	64,005.87	0.00	0.00	64,005.87	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	1,238,110.44	104,941.84	1,133,168.60	0.00	0.00
Community Services	104,522.96	25,204.84	79,318.12	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 **	3,195,472.74	3,195,472.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,345,994.79	1,345,994.79	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	4,305,822.95	4,305,822.95	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,884,865.03	**9,162,664.95**	**35,328,235.67**	**5,393,964.41**	**1,443,674.25**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50130 Lakeview Public Schools (Macomb)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,244,837.31	280,821.92	21,964,015.39	0.00	0.00
Support Serv - Pupil	2,812,412.47	0.00	2,812,412.47	0.00	0.00
Support Serv - Instructional	1,202,974.79	2,027.80	1,200,946.99	0.00	0.00
Support Serv - Board of Ed	238,833.52	4,707.98	234,125.54	0.00	0.00
Support Serv - Executive Adm	388,687.47	2,623.99	386,063.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,161,567.06	0.00	2,161,567.06	0.00	0.00
Support Serv - Business	427,983.73	71,437.48	84,169.55	272,376.70	272,376.70
Operations and Maintenance	2,673,746.29	2,425.81	0.00	2,671,320.48	0.00
Pupil Transportation	345,050.02	0.00	345,050.02	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	167,107.78	1,238.33	1,179.80	164,689.65	164,689.65
Support Serv - Technology	224,765.11	0.00	0.00	224,765.11	224,765.11
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	783,623.75	37,809.50	745,814.25	0.00	0.00
Community Services	499,975.00	0.00	499,975.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,320.64	0.00	0.00	20,320.64	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,023,125.66	525,172.22	497,953.44	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	53,000.00	48,000.00	5,000.00	0.00	0.00
Debt Service Funds					
All Costs **	3,639,868.59	3,639,868.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,488,644.07	2,488,644.07	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	3,692,160.43	3,692,160.43	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,088,683.69	**10,796,938.12**	**30,938,272.99**	**3,353,472.58**	**661,831.46**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50140 L'Anse Creuse Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	68,334,713.65	248,727.35	68,085,986.30	0.00	0.00
Support Serv - Pupil	8,533,881.57	0.00	8,533,881.57	0.00	0.00
Support Serv - Instructional	3,805,582.41	0.00	3,805,582.41	0.00	0.00
Support Serv - Board of Ed	309,924.01	0.00	309,924.01	0.00	0.00
Support Serv - Executive Adm	361,434.45	0.00	361,434.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,054,836.36	0.00	7,054,836.36	0.00	0.00
Support Serv - Business	1,781,890.81	40,213.60	10,865.42	1,730,811.79	1,730,811.79
Operations and Maintenance	10,166,803.85	13,572.68	9,978.96	10,143,252.21	0.00
Pupil Transportation	4,421,411.33	0.00	4,421,411.33	0.00	0.00
Support Serv - Planning & Research	18,102.02	0.00	18,102.02	0.00	0.00
Support Serv - Communication	197,931.88	0.00	197,931.88	0.00	0.00
Support Serv - Staff & Personnel	1,024,986.96	0.00	0.00	1,024,986.96	1,024,986.96
Support Serv - Technology	1,513,026.25	0.00	0.00	1,513,026.25	1,513,026.25
Support Serv - Pupil Accounting	187,767.77	0.00	187,767.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,129,803.39	0.00	1,129,803.39	0.00	0.00
Community Services	2,286,678.88	272,651.48	2,014,027.40	0.00	0.00
Payments to Government Agencies	114,365.63	114,365.63	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,330.00	0.00	6,330.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	36,510.98	0.00	31,362.93	5,148.05	5,148.05
Operations and Maintenance	118,139.59	0.00	0.00	118,139.59	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	71,121.20	0.00	0.00	71,121.20	71,121.20
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	3,658,228.11	1,803,419.74	1,854,808.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	63,354,512.78	63,354,512.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,646,127.05	23,646,127.05	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
	202,134,110.93	**89,493,590.31**	**98,034,034.57**	**14,606,486.05**	**4,345,094.25**

Michigan Department of Education
Costs for the Development of 2013-2014 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	11,742,931.86	0.00	11,742,931.86	0.00	0.00
Support Serv - Pupil	1,784,192.87	0.00	1,784,192.87	0.00	0.00
Support Serv - Instructional	853,935.47	0.00	853,935.47	0.00	0.00
Support Serv - Board of Ed	119,014.26	0.00	119,014.26	0.00	0.00
Support Serv - Executive Adm	261,117.73	0.00	261,117.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	740,953.20	0.00	740,953.20	0.00	0.00
Support Serv - Business	723,666.32	363,703.89	0.00	359,962.43	359,962.43
Operations and Maintenance	1,857,488.57	0.00	94,755.37	1,762,733.20	0.00
Pupil Transportation	756,732.95	0.00	756,732.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,017.90	0.00	3,017.90	0.00	0.00
Support Serv - Staff & Personnel	122,977.08	0.00	0.00	122,977.08	122,977.08
Support Serv - Technology	163,900.23	0.00	0.00	163,900.23	163,900.23
Support Serv - Pupil Accounting	136,253.60	0.00	136,253.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	171,839.65	0.00	171,839.65	0.00	0.00
Community Services	193,125.84	3,183.75	189,942.09	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	4,051.52	0.00	3,114.00	937.52	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,099,369.99	512,952.85	586,417.14	0.00	0.00
Community Services	56,573.22	531.05	56,042.17	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 **	6,294,395.00	6,294,395.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,030.79	21,030.79	0.00	0.00	0.00
Trust Funds					
All Costs *	42,173.36	0.00	42,173.36	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,148,741.41	**7,195,797.33**	**17,542,433.62**	**2,410,510.46**	**646,839.74**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50170 New Haven Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,031,542.96	16,898.22	7,014,644.74	0.00	0.00
Support Serv - Pupil	1,056,574.92	0.00	1,056,574.92	0.00	0.00
Support Serv - Instructional	188,300.55	1,786.24	186,514.31	0.00	0.00
Support Serv - Board of Ed	97,725.99	0.00	97,725.99	0.00	0.00
Support Serv - Executive Adm	195,516.56	0.00	195,516.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	675,655.63	0.00	675,655.63	0.00	0.00
Support Serv - Business	677,025.12	403,994.18	0.00	273,030.94	273,030.94
Operations and Maintenance	1,294,602.10	0.00	0.00	1,294,602.10	0.00
Pupil Transportation	679,316.89	454.87	678,862.02	0.00	0.00
Support Serv - Planning & Research	5,128.87	0.00	5,128.87	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	550.02	0.00	402.27	147.75	147.75
Support Serv - Technology	81,685.91	0.00	15,065.53	66,620.38	66,620.38
Support Serv - Pupil Accounting	19,696.05	0.00	19,696.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	212,872.80	12,307.61	200,565.19	0.00	0.00
Community Services	2,171.49	0.00	2,171.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	476.00	0.00	476.00	0.00	0.00
Special Revenue Funds					
Instructional	6.75	0.00	6.75	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	116.56	0.00	116.56	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	505,379.37	225,036.48	280,342.89	0.00	0.00
Community Services	100,185.68	449.00	99,736.68	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 **	6,333,810.98	6,333,810.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,134,507.52	1,134,507.52	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
	20,292,848.72	**8,129,245.10**	**10,529,202.45**	**1,634,401.17**	**339,799.07**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50180 Richmond Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,206,671.66	13,112.00	8,193,559.66	0.00	0.00
Support Serv - Pupil	861,724.76	0.00	861,724.76	0.00	0.00
Support Serv - Instructional	391,445.19	16,909.15	374,536.04	0.00	0.00
Support Serv - Board of Ed	42,960.94	0.00	42,960.94	0.00	0.00
Support Serv - Executive Adm	240,665.28	0.00	240,665.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,044,798.86	0.00	1,044,798.86	0.00	0.00
Support Serv - Business	505,458.39	92,838.69	0.00	412,619.70	412,619.70
Operations and Maintenance	863,466.71	0.00	0.00	863,466.71	0.00
Pupil Transportation	443,766.62	0.00	443,766.62	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	32,750.58	0.00	31,804.04	946.54	946.54
Support Serv - Technology	15,168.45	21.73	0.00	15,146.72	15,146.72
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	332,027.68	0.00	332,027.68	0.00	0.00
Community Services	79,325.47	0.00	79,325.47	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	1,586.14	0.00	1,586.14	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	454.68	0.00	454.68	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	419,476.06	203,590.33	215,885.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,912,746.19	1,912,746.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	447,054.49	447,054.49	0.00	0.00	0.00
Trust Funds					
All Costs *	5,000.00	0.00	5,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,846,548.15	**2,686,272.58**	**11,868,095.90**	**1,292,179.67**	**428,712.96**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50190 Romeo Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,817,695.43	50,761.01	30,766,934.42	0.00	0.00
Support Serv - Pupil	2,698,619.75	4,076.09	2,694,543.66	0.00	0.00
Support Serv - Instructional	2,179,541.10	85,606.31	2,093,934.79	0.00	0.00
Support Serv - Board of Ed	196,761.95	0.00	196,761.95	0.00	0.00
Support Serv - Executive Adm	322,678.66	0.00	322,678.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,595,484.72	0.00	2,595,484.72	0.00	0.00
Support Serv - Business	798,078.40	2,200.00	0.00	795,878.40	795,878.40
Operations and Maintenance	4,839,224.54	58,285.00	0.00	4,780,939.54	0.00
Pupil Transportation	2,840,595.63	2,006.27	2,838,589.36	0.00	0.00
Support Serv - Planning & Research	1,054.00	0.00	1,054.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	140,637.14	0.00	0.00	140,637.14	140,637.14
Support Serv - Technology	435,963.88	277,195.83	0.00	158,768.05	158,768.05
Support Serv - Pupil Accounting	65,969.29	0.00	65,969.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	590,543.12	0.00	590,543.12	0.00	0.00
Community Services	4,703.03	0.00	4,703.03	0.00	0.00
Payments to Government Agencies	52,139.20	52,139.20	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	1,311,971.63	583,348.38	728,623.25	0.00	0.00
Community Services	742,484.71	0.00	742,484.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,555,365.80	6,555,365.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,483,855.39	2,483,855.39	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,673,367.37	**10,154,839.28**	**43,642,304.96**	**5,876,223.13**	**1,095,283.59**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50200 South Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,826,471.60	792.00	12,825,679.60	0.00	0.00
Support Serv - Pupil	2,717,545.43	0.00	2,717,545.43	0.00	0.00
Support Serv - Instructional	1,624,925.70	1,624.00	1,623,301.70	0.00	0.00
Support Serv - Board of Ed	70,726.25	0.00	70,726.25	0.00	0.00
Support Serv - Executive Adm	441,797.27	0.00	441,797.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,103,492.10	0.00	1,103,492.10	0.00	0.00
Support Serv - Business	436,376.72	105,529.50	0.00	330,847.22	330,847.22
Operations and Maintenance	1,860,939.42	2,579.39	0.00	1,858,360.03	0.00
Pupil Transportation	486,973.04	0.00	486,973.04	0.00	0.00
Support Serv - Planning & Research	3,744.65	0.00	3,744.65	0.00	0.00
Support Serv - Communication	111,018.54	0.00	111,018.54	0.00	0.00
Support Serv - Staff & Personnel	3,603.92	0.00	0.00	3,603.92	3,603.92
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	329,057.40	4,100.00	324,957.40	0.00	0.00
Community Services	441,684.60	0.00	441,684.60	0.00	0.00
Payments to Government Agencies	5,139.00	5,139.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	808,414.94	419,737.81	388,677.13	0.00	0.00
Community Services	162,681.49	0.00	162,681.49	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 **	2,944,749.25	2,944,749.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	775,319.29	775,319.29	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
	27,154,660.61	**4,259,570.24**	**20,702,279.20**	**2,192,811.17**	**334,451.14**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50210 Utica Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	176,819,846.18	536,592.24	176,283,253.94	0.00	0.00
Support Serv - Pupil	13,653,477.80	0.00	13,653,477.80	0.00	0.00
Support Serv - Instructional	7,404,198.59	3,572.00	7,400,626.59	0.00	0.00
Support Serv - Board of Ed	115,438.41	6,000.00	109,438.41	0.00	0.00
Support Serv - Executive Adm	821,621.95	0.00	821,621.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	14,307,759.09	0.00	14,307,759.09	0.00	0.00
Support Serv - Business	1,790,502.15	25,768.98	0.00	1,764,733.17	1,764,733.17
Operations and Maintenance	19,921,830.83	23,865.75	0.00	19,897,965.08	0.00
Pupil Transportation	11,670,819.64	0.00	11,670,819.64	0.00	0.00
Support Serv - Planning & Research	10,197.37	0.00	10,197.37	0.00	0.00
Support Serv - Communication	524,611.35	0.00	524,611.35	0.00	0.00
Support Serv - Staff & Personnel	1,247,394.35	0.00	0.00	1,247,394.35	1,247,394.35
Support Serv - Technology	874,239.67	21,650.02	79,884.00	772,705.65	772,705.65
Support Serv - Pupil Accounting	814,690.58	0.00	814,690.58	0.00	0.00
Support Serv - Central - Other	112,396.41	0.00	112,396.41	0.00	0.00
Support Serv - Other	2,875,570.59	30,844.64	2,844,725.95	0.00	0.00
Community Services	95,103.90	0.00	95,103.90	0.00	0.00
Payments to Government Agencies	617,442.00	617,442.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	202,801.88	0.00	202,801.88	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,650.00	0.00	0.00	19,650.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,488,834.20	4,282,734.72	3,206,099.48	0.00	0.00
Community Services	4,945,631.19	0.00	4,945,631.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	80,109,322.57	80,109,322.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,049,268.33	15,049,268.33	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	7,258,071.06	7,258,071.06	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	368,750,720.09	**107,965,132.31**	**237,083,139.53**	**23,702,448.25**	**3,784,833.17**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50220 Van Dyke Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,107,611.23	4,375.30	19,103,235.93	0.00	0.00
Support Serv - Pupil	3,998,431.68	0.00	3,998,431.68	0.00	0.00
Support Serv - Instructional	1,319,332.48	0.00	1,319,332.48	0.00	0.00
Support Serv - Board of Ed	81,974.28	0.00	81,974.28	0.00	0.00
Support Serv - Executive Adm	310,056.44	0.00	310,056.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,804,401.34	0.00	1,804,401.34	0.00	0.00
Support Serv - Business	667,198.94	254,323.53	46,883.55	365,991.86	365,991.86
Operations and Maintenance	3,367,168.84	0.00	22,458.85	3,344,709.99	0.00
Pupil Transportation	948,732.74	0.00	948,732.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,398.60	0.00	8,398.60	0.00	0.00
Support Serv - Staff & Personnel	322,630.72	0.00	6,650.00	315,980.72	315,980.72
Support Serv - Technology	360,658.81	0.00	0.00	360,658.81	360,658.81
Support Serv - Pupil Accounting	71,248.81	0.00	71,248.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,560.41	0.00	413,560.41	0.00	0.00
Community Services	136,236.15	0.00	136,236.15	0.00	0.00
Payments to Government Agencies	10,000.00	10,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,176.66	0.00	1,102.00	10,074.66	10,074.66
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,680,848.39	912,499.01	768,349.38	0.00	0.00
Community Services	121,215.12	0.00	121,215.12	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 **	4,551,743.36	4,551,743.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,193,011.97	15,193,011.97	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
	54,485,636.97	**20,925,953.17**	**29,162,267.76**	**4,397,416.04**	**1,052,706.05**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50230 Warren Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	102,783,021.18	176,652.53	102,606,368.65	0.00	0.00
Support Serv - Pupil	16,120,408.77	8,002.10	16,112,406.67	0.00	0.00
Support Serv - Instructional	6,440,786.73	0.00	6,440,786.73	0.00	0.00
Support Serv - Board of Ed	331,295.03	0.00	331,295.03	0.00	0.00
Support Serv - Executive Adm	629,506.29	0.00	629,506.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,609,438.13	0.00	10,609,438.13	0.00	0.00
Support Serv - Business	2,601,135.24	280,447.25	0.00	2,320,687.99	2,320,687.99
Operations and Maintenance	16,757,231.60	15,146.68	0.00	16,742,084.92	0.00
Pupil Transportation	4,933,070.98	0.00	4,933,070.98	0.00	0.00
Support Serv - Planning & Research	50,158.38	0.00	50,158.38	0.00	0.00
Support Serv - Communication	258,655.85	0.00	258,655.85	0.00	0.00
Support Serv - Staff & Personnel	1,485,614.23	0.00	25,406.73	1,460,207.50	1,460,207.50
Support Serv - Technology	1,434,791.79	0.00	0.00	1,434,791.79	1,434,791.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,083,516.95	0.00	1,083,516.95	0.00	0.00
Support Serv - Other	2,462,286.20	46,749.61	2,415,536.59	0.00	0.00
Community Services	280,003.05	0.00	280,003.05	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	245,793.96	0.00	245,793.96	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	95,891.51	0.00	95,891.51	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	13.04	0.00	13.04	0.00	0.00
Support Serv - Business	25,311.46	0.00	16,338.75	8,972.71	8,972.71
Operations and Maintenance	67,223.30	0.00	50,638.24	16,585.06	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,400.00	0.00	0.00	2,400.00	2,400.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,874,938.98	2,954,367.57	3,920,571.41	0.00	0.00
Community Services	536,831.24	0.00	536,831.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	36,763,002.18	36,763,002.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,852,627.48	25,852,627.48	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	17,135,493.30	17,135,493.30	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	255,860,446.85	**83,232,488.70**	**150,642,228.18**	**21,985,729.97**	**5,227,059.99**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50240 Warren Woods Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,553,913.97	63,477.57	18,490,436.40	0.00	0.00
Support Serv - Pupil	2,458,514.86	0.00	2,458,514.86	0.00	0.00
Support Serv - Instructional	1,445,673.58	0.00	1,445,673.58	0.00	0.00
Support Serv - Board of Ed	145,166.82	0.00	145,166.82	0.00	0.00
Support Serv - Executive Adm	315,549.14	4,311.33	311,237.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,945,243.72	0.00	1,945,243.72	0.00	0.00
Support Serv - Business	733,364.26	158,557.87	0.00	574,806.39	574,806.39
Operations and Maintenance	3,341,077.10	15,755.00	0.00	3,325,322.10	0.00
Pupil Transportation	707,512.32	0.00	707,512.32	0.00	0.00
Support Serv - Planning & Research	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - Communication	8,671.66	0.00	8,671.66	0.00	0.00
Support Serv - Staff & Personnel	315,888.95	0.00	50,801.73	265,087.22	265,087.22
Support Serv - Technology	308,900.95	0.00	0.00	308,900.95	308,900.95
Support Serv - Pupil Accounting	79,919.26	0.00	79,919.26	0.00	0.00
Support Serv - Central - Other	7,045.19	0.00	7,045.19	0.00	0.00
Support Serv - Other	553,317.92	0.00	553,317.92	0.00	0.00
Community Services	215,812.72	0.00	215,812.72	0.00	0.00
Payments to Government Agencies	326,250.78	326,250.78	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,392,823.57	0.00	2,392,823.57	0.00	0.00
Support Serv - Pupil	1,515,511.23	0.00	1,515,511.23	0.00	0.00
Support Serv - Instructional	250,647.77	0.00	250,647.77	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	250.55	0.00	0.00	250.55	0.00
Pupil Transportation	6,287.03	0.00	6,287.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,477,363.60	790,768.81	686,594.79	0.00	0.00
Community Services	672,247.30	15,080.55	657,166.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,765.55	0.00	5,765.55	0.00	0.00
Debt Service Funds					
All Costs **	4,343,798.75	4,343,798.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	822,613.56	822,613.56	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
	42,954,132.11	**6,540,614.22**	**31,939,150.68**	**4,474,367.21**	**1,148,794.56**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50901 Macomb Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	764,856.63	0.00	764,856.63	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,838.70	0.00	2,838.70	0.00	0.00
Support Serv - Board of Ed	95,723.96	0.00	95,723.96	0.00	0.00
Support Serv - Executive Adm	230,189.46	393.93	229,795.53	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	77,491.37	0.00	0.00	77,491.37	0.00
Pupil Transportation	66,342.82	0.00	66,342.82	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	0.00	0.00	0.00	0.00	0.00
Community Services	150.00	0.00	150.00	0.00	0.00
Payments to Government Agencies	6,000.00	6,000.00	0.00	0.00	0.00
Facilities Acquisition	6,220.20	6,220.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	140,087.50	140,087.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,000.00	3,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,392,900.64	**155,701.63**	**1,159,707.64**	**77,491.37**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50902 Conner Creek Academy East
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,961,682.56	61,660.56	3,900,022.00	0.00	0.00
Support Serv - Pupil	260,929.35	0.00	260,929.35	0.00	0.00
Support Serv - Instructional	318,932.55	34,777.10	284,155.45	0.00	0.00
Support Serv - Board of Ed	122,701.09	0.00	122,701.09	0.00	0.00
Support Serv - Executive Adm	394,215.56	0.00	394,215.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,263,593.30	17,938.90	1,245,654.40	0.00	0.00
Support Serv - Business	160,555.62	35,153.80	5,306.00	120,095.82	120,095.82
Operations and Maintenance	1,043,846.18	118,539.65	102,802.51	822,504.02	0.00
Pupil Transportation	736,131.85	0.00	736,131.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	168,746.18	0.00	168,746.18	0.00	0.00
Community Services	20,867.92	0.00	20,867.92	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	766,997.75	579,830.74	187,167.01	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 **	1,121,545.94	1,121,545.94	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
	10,340,745.85	**1,969,446.69**	**7,428,699.32**	**942,599.84**	**120,095.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50903 Huron Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,253,181.00	1,309.00	2,251,872.00	0.00	0.00
Support Serv - Pupil	76,606.00	0.00	76,606.00	0.00	0.00
Support Serv - Instructional	8,835.00	0.00	8,835.00	0.00	0.00
Support Serv - Board of Ed	33,129.00	0.00	33,129.00	0.00	0.00
Support Serv - Executive Adm	232,294.00	0.00	232,294.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	357,476.00	3,495.00	353,981.00	0.00	0.00
Support Serv - Business	246,989.00	0.00	0.00	246,989.00	246,989.00
Operations and Maintenance	582,687.00	101,333.00	0.00	481,354.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	68,780.00	0.00	0.00	68,780.00	68,780.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	121,214.00	0.00	121,214.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	189,235.00	100,571.00	88,664.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	327,013.00	327,013.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,497,439.00	**533,721.00**	**3,166,595.00**	**797,123.00**	**315,769.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50904 Global Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	980,014.83	3,343.98	976,670.85	0.00	0.00
Support Serv - Pupil	124,711.91	0.00	124,711.91	0.00	0.00
Support Serv - Instructional	152,564.82	34,479.28	118,085.54	0.00	0.00
Support Serv - Board of Ed	66,846.70	0.00	66,846.70	0.00	0.00
Support Serv - Executive Adm	219,869.29	0.00	219,869.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	157,333.57	0.00	157,333.57	0.00	0.00
Support Serv - Business	39,844.00	0.00	0.00	39,844.00	39,844.00
Operations and Maintenance	322,645.46	0.00	0.00	322,645.46	0.00
Pupil Transportation	610.00	0.00	610.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,317.33	0.00	31,317.33	0.00	0.00
Support Serv - Staff & Personnel	3,653.73	0.00	2,971.98	681.75	681.75
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	188.25	0.00	188.25	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	70,824.89	0.00	70,824.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	87,025.79	2,775.55	84,250.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,257,450.57	**40,598.81**	**1,853,680.55**	**363,171.21**	**40,525.75**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,502,556.28	0.00	1,502,556.28	0.00	0.00
Support Serv - Pupil	85,108.79	0.00	85,108.79	0.00	0.00
Support Serv - Instructional	14,255.00	0.00	14,255.00	0.00	0.00
Support Serv - Board of Ed	55,077.27	0.00	55,077.27	0.00	0.00
Support Serv - Executive Adm	155,760.64	0.00	155,760.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	298,894.85	0.00	298,894.85	0.00	0.00
Support Serv - Business	8,589.20	3,808.20	0.00	4,781.00	4,781.00
Operations and Maintenance	205,902.73	24,659.62	0.00	181,243.11	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	2,870.40	0.00	0.00	2,870.40	2,870.40
Support Serv - Pupil Accounting	6,009.00	0.00	6,009.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	447.98	447.98	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	115,433.46	115,433.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,450,905.60	**144,349.26**	**2,117,661.83**	**188,894.51**	**7,651.40**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50906 Merritt Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,822,430.69	16,800.58	1,805,630.11	0.00	0.00
Support Serv - Pupil	101,647.76	0.00	101,647.76	0.00	0.00
Support Serv - Instructional	22,657.34	0.00	22,657.34	0.00	0.00
Support Serv - Board of Ed	32,707.60	0.00	32,707.60	0.00	0.00
Support Serv - Executive Adm	430,084.82	0.00	430,084.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	243,276.70	0.00	243,276.70	0.00	0.00
Support Serv - Business	27,583.73	558.73	0.00	27,025.00	27,025.00
Operations and Maintenance	316,272.60	27,234.96	0.00	289,037.64	0.00
Pupil Transportation	53,400.00	0.00	53,400.00	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	35,713.70	0.00	35,713.70	0.00	0.00
Support Serv - Other	85,527.30	0.00	85,527.30	0.00	0.00
Community Services	20,392.68	0.00	20,392.68	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	89,927.32	76,028.27	13,899.05	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 **	679,636.06	679,636.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,961,258.30	**800,258.60**	**2,844,937.06**	**316,062.64**	**27,025.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50908 Mt. Clemens Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,046,341.00	1,765.00	1,044,576.00	0.00	0.00
Support Serv - Pupil	53,385.00	0.00	53,385.00	0.00	0.00
Support Serv - Instructional	6,273.00	0.00	6,273.00	0.00	0.00
Support Serv - Board of Ed	16,073.00	0.00	16,073.00	0.00	0.00
Support Serv - Executive Adm	208,939.00	0.00	208,939.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	307,513.00	0.00	307,513.00	0.00	0.00
Support Serv - Business	26,853.00	12,249.00	0.00	14,604.00	14,604.00
Operations and Maintenance	689,830.00	26,595.00	0.00	663,235.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	4,140.00	0.00	4,140.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	167,802.00	0.00	167,802.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	35,447.00	0.00	35,447.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,562,596.00	**40,609.00**	**1,844,148.00**	**677,839.00**	**14,604.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50909 Prevail Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,797,186.00	0.00	2,797,186.00	0.00	0.00
Support Serv - Pupil	130,272.00	0.00	130,272.00	0.00	0.00
Support Serv - Instructional	405,237.00	0.00	405,237.00	0.00	0.00
Support Serv - Board of Ed	60,157.00	0.00	60,157.00	0.00	0.00
Support Serv - Executive Adm	261,824.00	0.00	261,824.00	0.00	0.00
Support Serv - Grant Writer	14,056.00	0.00	14,056.00	0.00	0.00
Support Serv - School Adm	353,290.00	0.00	353,290.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	1,226,332.00	0.00	0.00	1,226,332.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,031.00	0.00	27,031.00	0.00	0.00
Support Serv - Staff & Personnel	73,218.00	0.00	0.00	73,218.00	73,218.00
Support Serv - Technology	51,302.00	0.00	0.00	51,302.00	51,302.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	198,544.00	9,138.00	189,406.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,679,081.00	**9,138.00**	**4,262,186.00**	**1,407,757.00**	**181,425.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50911 Academy of Warren
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,280,395.00	5,263.00	2,275,132.00	0.00	0.00
Support Serv - Pupil	305,841.00	0.00	305,841.00	0.00	0.00
Support Serv - Instructional	267,589.00	247.00	267,342.00	0.00	0.00
Support Serv - Board of Ed	205,046.00	1,550.00	203,496.00	0.00	0.00
Support Serv - Executive Adm	930,676.00	0.00	930,676.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	922,441.00	20,246.00	902,195.00	0.00	0.00
Support Serv - Business	25,029.00	0.00	0.00	25,029.00	25,029.00
Operations and Maintenance	1,252,817.00	14,090.00	0.00	1,238,727.00	0.00
Pupil Transportation	39,339.00	0.00	39,339.00	0.00	0.00
Support Serv - Planning & Research	40,133.00	0.00	40,133.00	0.00	0.00
Support Serv - Communication	19,007.00	0.00	19,007.00	0.00	0.00
Support Serv - Staff & Personnel	4,299.00	0.00	4,299.00	0.00	0.00
Support Serv - Technology	2,500.00	0.00	0.00	2,500.00	2,500.00
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	49,287.00	0.00	49,287.00	0.00	0.00
Community Services	10,995.00	0.00	10,995.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	366,356.00	313,449.00	52,907.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,721,750.00	**354,845.00**	**5,100,649.00**	**1,266,256.00**	**27,529.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50912 Reach Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,555,708.00	0.00	2,555,708.00	0.00	0.00
Support Serv - Pupil	166,901.00	0.00	166,901.00	0.00	0.00
Support Serv - Instructional	483,427.00	0.00	483,427.00	0.00	0.00
Support Serv - Board of Ed	80,783.00	0.00	80,783.00	0.00	0.00
Support Serv - Executive Adm	302,574.00	0.00	302,574.00	0.00	0.00
Support Serv - Grant Writer	16,740.00	0.00	16,740.00	0.00	0.00
Support Serv - School Adm	335,196.00	0.00	335,196.00	0.00	0.00
Support Serv - Business	65,164.00	0.00	0.00	65,164.00	65,164.00
Operations and Maintenance	1,369,546.00	0.00	0.00	1,369,546.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,118.00	0.00	25,118.00	0.00	0.00
Support Serv - Staff & Personnel	97,678.00	0.00	0.00	97,678.00	97,678.00
Support Serv - Technology	61,098.00	0.00	0.00	61,098.00	61,098.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	27,171.00	0.00	27,171.00	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	222,228.00	7,665.00	214,563.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,809,332.00	**7,665.00**	**4,208,181.00**	**1,593,486.00**	**223,940.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
50913 Noor International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	517,519.47	0.00	517,519.47	0.00	0.00
Support Serv - Pupil	41,319.48	0.00	41,319.48	0.00	0.00
Support Serv - Instructional	51,322.37	0.00	51,322.37	0.00	0.00
Support Serv - Board of Ed	51,705.84	0.00	51,705.84	0.00	0.00
Support Serv - Executive Adm	27,985.81	0.00	27,985.81	0.00	0.00
Support Serv - Grant Writer	2,560.00	0.00	2,560.00	0.00	0.00
Support Serv - School Adm	27,519.34	0.00	27,519.34	0.00	0.00
Support Serv - Business	19,834.15	0.00	2,560.00	17,274.15	17,274.15
Operations and Maintenance	259,905.51	0.00	0.00	259,905.51	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	4,903.71	0.00	4,903.71	0.00	0.00
Support Serv - Staff & Personnel	2,137.24	0.00	0.00	2,137.24	2,137.24
Support Serv - Technology	4,762.12	0.00	0.00	4,762.12	4,762.12
Support Serv - Pupil Accounting	9,521.68	0.00	9,521.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,166.00	0.00	2,166.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	22,107.49	0.00	22,107.49	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
	1,045,270.21	**0.00**	**761,191.19**	**284,079.02**	**24,173.51**

Michigan Department of Education
Costs for the Development of 2013-2014 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	41,714.28	0.00	41,714.28	0.00	0.00
Support Serv - Instructional	314,976.90	0.00	314,976.90	0.00	0.00
Support Serv - Board of Ed	43,668.73	0.00	43,668.73	0.00	0.00
Support Serv - Executive Adm	92,034.91	0.00	92,034.91	0.00	0.00
Support Serv - Grant Writer	577.00	0.00	577.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	119,777.14	241.14	0.00	119,536.00	119,536.00
Operations and Maintenance	14,751.89	0.00	4,400.00	10,351.89	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	5,103.86	0.00	5,103.86	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,662.79	0.00	5,273.99	4,388.80	4,388.80
Support Serv - Technology	142,121.99	3,880.24	0.00	138,241.75	138,241.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	16,179.72	0.00	16,179.72	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	866,157.62	0.00	866,157.62	0.00	0.00
Support Serv - Pupil	1,949,250.20	0.00	1,949,250.20	0.00	0.00
Support Serv - Instructional	443,793.73	0.00	443,793.73	0.00	0.00
Support Serv - Board of Ed	24,468.91	0.00	24,468.91	0.00	0.00
Support Serv - Executive Adm	22,924.27	0.00	22,924.27	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	203,088.40	363.75	0.00	202,724.65	202,724.65
Operations and Maintenance	186,048.30	0.00	0.00	186,048.30	0.00
Pupil Transportation	234,427.18	41,637.09	192,790.09	0.00	0.00
Support Serv - Planning & Research	48,507.18	0.00	48,507.18	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,874.44	0.00	10,829.04	3,045.40	3,045.40
Support Serv - Technology	63,717.13	0.00	5,410.00	58,307.13	58,307.13
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	44,050.63	0.00	44,050.63	0.00	0.00
Community Services	518.53	0.00	518.53	0.00	0.00
Payments to Government Agencies	146,968.28	146,968.28	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	73,687.06	73,687.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	92,365.89	92,365.89	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	370,669.84	0.00	370,669.84	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,585,086.80	**359,143.45**	**4,503,299.43**	**722,643.92**	**526,243.73**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
51020 Bear Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,894,181.41	0.00	1,894,181.41	0.00	0.00
Support Serv - Pupil	29,149.77	0.00	29,149.77	0.00	0.00
Support Serv - Instructional	16,207.77	0.00	16,207.77	0.00	0.00
Support Serv - Board of Ed	23,416.38	0.00	23,416.38	0.00	0.00
Support Serv - Executive Adm	91,124.09	0.00	91,124.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	173,227.01	0.00	173,227.01	0.00	0.00
Support Serv - Business	96,111.12	6,150.00	0.00	89,961.12	89,961.12
Operations and Maintenance	257,361.04	0.00	0.00	257,361.04	0.00
Pupil Transportation	273,066.68	80,630.65	192,436.03	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	18,543.48	0.00	0.00	18,543.48	18,543.48
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	75,323.22	0.00	75,323.22	0.00	0.00
Community Services	66,053.15	0.00	66,053.15	0.00	0.00
Payments to Government Agencies	9,362.00	9,362.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	166,610.44	73,596.65	93,013.79	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 **	407,672.50	407,672.50	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
	3,597,410.06	**577,411.80**	**2,654,132.62**	**365,865.64**	**108,504.60**

Michigan Department of Education
Costs for the Development of 2013-2014 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	3,358,433.11	33,418.08	3,325,015.03	0.00	0.00
Support Serv - Pupil	188,363.15	0.00	188,363.15	0.00	0.00
Support Serv - Instructional	9,801.83	0.00	9,801.83	0.00	0.00
Support Serv - Board of Ed	48,990.35	0.00	48,990.35	0.00	0.00
Support Serv - Executive Adm	160,712.48	0.00	160,712.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	275,438.66	0.00	275,438.66	0.00	0.00
Support Serv - Business	152,440.50	7,906.73	0.00	144,533.77	144,533.77
Operations and Maintenance	583,774.34	12,202.80	0.00	571,571.54	0.00
Pupil Transportation	461,130.63	80,630.65	380,499.98	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	123,709.09	7,429.50	132.17	116,147.42	116,147.42
Support Serv - Pupil Accounting	10,208.41	0.00	10,208.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	184,461.07	7,500.00	176,961.07	0.00	0.00
Community Services	7,557.56	0.00	7,557.56	0.00	0.00
Payments to Government Agencies	76,269.00	76,269.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	316,850.16	141,402.41	175,447.75	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 **	948,665.63	948,665.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	22,930.00	22,930.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,929,735.97	**1,338,354.80**	**4,759,128.44**	**832,252.73**	**260,681.19**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
51060 Onekama Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,150,921.40	0.00	2,150,921.40	0.00	0.00
Support Serv - Pupil	70,202.07	0.00	70,202.07	0.00	0.00
Support Serv - Instructional	11,972.54	0.00	11,972.54	0.00	0.00
Support Serv - Board of Ed	21,508.71	0.00	21,508.71	0.00	0.00
Support Serv - Executive Adm	173,386.71	0.00	173,386.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	170,618.62	0.00	170,618.62	0.00	0.00
Support Serv - Business	114,951.17	10.36	0.00	114,940.81	114,940.81
Operations and Maintenance	445,295.56	0.00	2,000.00	443,295.56	0.00
Pupil Transportation	226,418.17	80,630.65	145,787.52	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	5,452.15	0.00	0.00	5,452.15	5,452.15
Support Serv - Technology	131,925.70	31,846.05	0.00	100,079.65	100,079.65
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	109,599.09	0.00	109,599.09	0.00	0.00
Community Services	6,197.24	0.00	6,197.24	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	180,396.13	79,532.21	100,863.92	0.00	0.00
Community Services	164,031.17	8,703.00	155,328.17	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 **	1,179,354.12	1,179,354.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	46,502.88	46,502.88	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
	5,211,233.43	**1,429,079.27**	**3,118,385.99**	**663,768.17**	**220,472.61**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
51070 Manistee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,537,545.09	0.00	8,537,545.09	0.00	0.00
Support Serv - Pupil	503,455.99	0.00	503,455.99	0.00	0.00
Support Serv - Instructional	98,561.45	0.00	98,561.45	0.00	0.00
Support Serv - Board of Ed	99,509.22	0.00	99,509.22	0.00	0.00
Support Serv - Executive Adm	208,538.23	0.00	208,538.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,063,378.80	0.00	1,063,378.80	0.00	0.00
Support Serv - Business	306,409.05	35,678.15	0.00	270,730.90	270,730.90
Operations and Maintenance	1,472,899.68	86,706.42	0.00	1,386,193.26	0.00
Pupil Transportation	801,115.37	13,105.00	788,010.37	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	313,374.05	0.00	0.00	313,374.05	313,374.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	645.25	0.00	645.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,093,070.19	364,108.50	728,961.69	0.00	0.00
Community Services	216,296.30	0.00	216,296.30	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 **	17,672,181.04	17,672,181.04	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
	32,386,979.71	**18,171,779.11**	**12,244,902.39**	**1,970,298.21**	**584,104.95**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
51903 Casman Alternative Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	376,912.12	0.00	376,912.12	0.00	0.00
Support Serv - Pupil	79,722.21	0.00	79,722.21	0.00	0.00
Support Serv - Instructional	39,672.01	0.00	39,672.01	0.00	0.00
Support Serv - Board of Ed	21,753.65	0.00	21,753.65	0.00	0.00
Support Serv - Executive Adm	188,239.12	0.00	188,239.12	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	35,076.30	0.00	0.00	35,076.30	35,076.30
Operations and Maintenance	71,090.16	0.00	5,000.00	66,090.16	0.00
Pupil Transportation	40,284.00	0.00	40,284.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,360.50	0.00	12,360.50	0.00	0.00
Support Serv - Technology	12,467.56	0.00	0.00	12,467.56	12,467.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	11,120.37	11,120.37	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	888,698.00	**11,120.37**	**763,943.61**	**113,634.02**	**47,543.86**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
52000 Marquette-Alger RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	300,663.24	0.00	300,663.24	0.00	0.00
Support Serv - Pupil	369,129.09	0.00	369,129.09	0.00	0.00
Support Serv - Instructional	835,893.41	0.00	835,893.41	0.00	0.00
Support Serv - Board of Ed	22,925.80	0.00	22,925.80	0.00	0.00
Support Serv - Executive Adm	214,544.74	0.00	214,544.74	0.00	0.00
Support Serv - Grant Writer	102,011.98	0.00	102,011.98	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	391,394.69	1,359.49	2,661.42	387,373.78	387,373.78
Operations and Maintenance	289,589.92	12,881.78	83,572.32	193,135.82	0.00
Pupil Transportation	1,728.09	0.00	1,728.09	0.00	0.00
Support Serv - Planning & Research	1,375,171.05	0.00	1,375,171.05	0.00	0.00
Support Serv - Communication	1,533,361.50	0.00	1,533,361.50	0.00	0.00
Support Serv - Staff & Personnel	119,795.21	0.00	3,623.71	116,171.50	116,171.50
Support Serv - Technology	234,397.70	0.00	0.00	234,397.70	234,397.70
Support Serv - Pupil Accounting	57,469.14	0.00	57,469.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,796,726.41	0.00	2,796,726.41	0.00	0.00
Community Services	294,861.55	0.00	294,861.55	0.00	0.00
Payments to Government Agencies	384,758.09	384,758.09	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	549,172.18	0.00	549,172.18	0.00	0.00
Support Serv - Pupil	1,862,431.88	0.00	1,862,431.88	0.00	0.00
Support Serv - Instructional	392,489.82	16,087.52	376,402.30	0.00	0.00
Support Serv - Board of Ed	1,088.00	0.00	1,088.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	1,660.00	0.00	1,660.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	27,837.04	12,634.66	0.00	15,202.38	15,202.38
Operations and Maintenance	14,573.71	0.00	0.00	14,573.71	0.00
Pupil Transportation	3,371.95	0.00	3,371.95	0.00	0.00
Support Serv - Planning & Research	221,201.90	0.00	221,201.90	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,128.83	0.00	2,058.83	70.00	70.00
Support Serv - Technology	68,560.92	0.00	44,770.74	23,790.18	23,790.18
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	19,273.02	0.00	19,273.02	0.00	0.00
Payments to Government Agencies	5,721,953.41	5,721,953.41	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,569,339.21	1,569,339.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,743.05	21,743.05	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
	19,801,246.53	**7,740,757.21**	**11,075,774.25**	**984,715.07**	**777,005.54**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
52015 NICE Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,130,212.60	1,823.39	7,128,389.21	0.00	0.00
Support Serv - Pupil	394,359.18	0.00	394,359.18	0.00	0.00
Support Serv - Instructional	255,363.50	0.00	255,363.50	0.00	0.00
Support Serv - Board of Ed	42,789.82	0.00	42,789.82	0.00	0.00
Support Serv - Executive Adm	177,826.53	0.00	177,826.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	387,481.05	0.00	387,481.05	0.00	0.00
Support Serv - Business	208,566.23	59,173.36	0.00	149,392.87	149,392.87
Operations and Maintenance	918,810.47	2,908.61	0.00	915,901.86	0.00
Pupil Transportation	569,160.09	0.00	569,160.09	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	27,034.84	0.00	0.00	27,034.84	27,034.84
Support Serv - Technology	22,261.88	0.00	0.00	22,261.88	22,261.88
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	292,066.79	0.00	292,066.79	0.00	0.00
Community Services	22,146.46	0.00	22,146.46	0.00	0.00
Payments to Government Agencies	57,800.00	57,800.00	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	9,610.06	0.00	0.00	9,610.06	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	383,398.70	231,963.42	151,435.28	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 **	953,707.75	953,707.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	823,721.11	823,721.11	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
	12,676,317.06	**2,131,097.64**	**9,421,017.91**	**1,124,201.51**	**198,689.59**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
52040 Gwinn Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,943,135.57	50,025.73	7,893,109.84	0.00	0.00
Support Serv - Pupil	348,769.15	0.00	348,769.15	0.00	0.00
Support Serv - Instructional	229,950.35	0.00	229,950.35	0.00	0.00
Support Serv - Board of Ed	43,284.14	0.00	43,284.14	0.00	0.00
Support Serv - Executive Adm	295,256.72	906.00	294,350.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	715,629.40	0.00	715,629.40	0.00	0.00
Support Serv - Business	176,886.33	16,035.00	0.00	160,851.33	160,851.33
Operations and Maintenance	890,483.91	5,700.40	0.00	884,783.51	0.00
Pupil Transportation	593,963.48	2,386.00	591,577.48	0.00	0.00
Support Serv - Planning & Research	471.54	0.00	471.54	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,214.52	0.00	1,214.52	0.00	0.00
Support Serv - Technology	216,977.41	0.00	0.00	216,977.41	216,977.41
Support Serv - Pupil Accounting	35,970.66	0.00	35,970.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	259,525.17	8,340.90	251,184.27	0.00	0.00
Community Services	20,469.94	0.00	20,469.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	591,996.09	275,892.12	316,103.97	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 **	470,698.03	470,698.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	167,476.98	167,476.98	0.00	0.00	0.00
Trust Funds					
All Costs *	4,722.90	0.00	4,722.90	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
	13,006,882.29	**997,461.16**	**10,746,808.88**	**1,262,612.25**	**377,828.74**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
52090 Negaunee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,648,379.47	32,697.24	7,615,682.23	0.00	0.00
Support Serv - Pupil	547,371.93	0.00	547,371.93	0.00	0.00
Support Serv - Instructional	248,752.34	20,892.04	227,860.30	0.00	0.00
Support Serv - Board of Ed	47,525.09	0.00	47,525.09	0.00	0.00
Support Serv - Executive Adm	250,826.31	0.00	250,826.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	723,885.11	0.00	723,885.11	0.00	0.00
Support Serv - Business	298,534.35	37,167.26	0.00	261,367.09	261,367.09
Operations and Maintenance	960,597.15	2,170.49	0.00	958,426.66	0.00
Pupil Transportation	700,796.25	77,899.00	622,897.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26,095.90	0.00	26,095.90	0.00	0.00
Support Serv - Staff & Personnel	11,531.55	0.00	9,245.05	2,286.50	2,286.50
Support Serv - Technology	69,255.25	0.00	0.00	69,255.25	69,255.25
Support Serv - Pupil Accounting	32,030.37	0.00	32,030.37	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	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	2,079.24	0.00	2,079.24	0.00	0.00
Operations and Maintenance	28,366.59	0.00	2,861.15	25,505.44	0.00
Pupil Transportation	33,923.26	0.00	33,923.26	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	1,210,846.89	481,181.22	729,665.67	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 **	479,059.36	479,059.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	699,709.41	699,709.41	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,060,365.82	**1,871,576.02**	**10,871,948.86**	**1,316,840.94**	**332,908.84**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
52100 Powell Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	537,076.99	0.00	537,076.99	0.00	0.00
Support Serv - Pupil	7,881.00	0.00	7,881.00	0.00	0.00
Support Serv - Instructional	37,399.62	0.00	37,399.62	0.00	0.00
Support Serv - Board of Ed	15,970.73	0.00	15,970.73	0.00	0.00
Support Serv - Executive Adm	72,427.57	0.00	72,427.57	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	13,910.53	2,697.20	0.00	11,213.33	11,213.33
Operations and Maintenance	101,046.72	1,199.97	0.00	99,846.75	0.00
Pupil Transportation	70,268.91	0.00	70,268.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	376.00	0.00	376.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,622.54	0.00	0.00	3,622.54	3,622.54
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	93.00	0.00	93.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,481.28	0.00	1,259.09	222.19	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	60,975.91	17,932.96	43,042.95	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	957.50	957.50	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
	924,688.30	**22,787.63**	**786,995.86**	**114,904.81**	**14,835.87**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
52110 Republic-Michigamme Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	822,152.71	0.00	822,152.71	0.00	0.00
Support Serv - Pupil	35,433.35	0.00	35,433.35	0.00	0.00
Support Serv - Instructional	8,755.38	0.00	8,755.38	0.00	0.00
Support Serv - Board of Ed	15,285.58	0.00	15,285.58	0.00	0.00
Support Serv - Executive Adm	71,547.38	0.00	71,547.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	28,679.52	0.00	28,679.52	0.00	0.00
Support Serv - Business	96,524.77	22,547.02	0.00	73,977.75	73,977.75
Operations and Maintenance	272,983.87	0.00	0.00	272,983.87	0.00
Pupil Transportation	65,410.05	0.00	65,410.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,082.25	0.00	1,082.25	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,632.06	3,960.15	25,671.91	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	677.29	0.00	677.29	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	59,752.58	25,092.63	34,659.95	0.00	0.00
Community Services	21,392.45	0.00	21,392.45	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 **	44,111.02	44,111.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	849,529.00	849,529.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,422,949.26	**945,239.82**	**1,130,747.82**	**346,961.62**	**73,977.75**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
52160 Wells Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	191,354.08	0.00	191,354.08	0.00	0.00
Support Serv - Pupil	14.90	0.00	14.90	0.00	0.00
Support Serv - Instructional	268.40	0.00	268.40	0.00	0.00
Support Serv - Board of Ed	11,028.29	0.00	11,028.29	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	46,134.69	0.00	46,134.69	0.00	0.00
Support Serv - Business	9,553.29	4,401.84	0.00	5,151.45	5,151.45
Operations and Maintenance	46,698.73	0.00	0.00	46,698.73	0.00
Pupil Transportation	141,030.89	71,666.00	69,364.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	539.00	0.00	469.00	70.00	70.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,253.22	9,008.52	20,244.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	475,875.49	**85,076.36**	**338,878.95**	**51,920.18**	**5,221.45**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
52170 Marquette Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,927,315.76	16,140.40	16,911,175.36	0.00	0.00
Support Serv - Pupil	2,085,249.01	43.14	2,085,205.87	0.00	0.00
Support Serv - Instructional	637,780.76	0.00	637,780.76	0.00	0.00
Support Serv - Board of Ed	49,851.78	0.00	49,851.78	0.00	0.00
Support Serv - Executive Adm	365,814.87	1,007.27	364,807.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,425,577.66	0.00	1,425,577.66	0.00	0.00
Support Serv - Business	346,314.91	11,353.64	8,883.60	326,077.67	326,077.67
Operations and Maintenance	2,571,409.03	30,369.65	366,626.72	2,174,412.66	0.00
Pupil Transportation	1,225,339.15	0.00	1,225,339.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,403.79	0.00	1,403.79	0.00	0.00
Support Serv - Staff & Personnel	126,603.45	0.00	50,994.52	75,608.93	75,608.93
Support Serv - Technology	422,305.69	9,170.55	5,574.91	407,560.23	407,560.23
Support Serv - Pupil Accounting	75,209.56	0.00	75,209.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	559,508.76	0.00	559,508.76	0.00	0.00
Community Services	178,275.20	0.00	178,275.20	0.00	0.00
Payments to Government Agencies	86,190.00	86,190.00	0.00	0.00	0.00
Facilities Acquisition	69,363.24	69,363.24	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,876.40	0.00	13,529.49	346.91	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,003,780.03	597,220.86	406,559.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,037,396.74	1,037,396.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,842.63	4,842.63	0.00	0.00	0.00
Trust Funds					
All Costs *	129,884.09	0.00	129,884.09	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	88,443.06	88,443.06	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,431,735.57	**1,951,541.18**	**24,496,187.99**	**2,984,006.40**	**809,246.83**

Michigan Department of Education
Costs for the Development of 2013-2014 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	4,307,309.48	0.00	4,307,309.48	0.00	0.00
Support Serv - Pupil	363,792.54	0.00	363,792.54	0.00	0.00
Support Serv - Instructional	289,423.00	549.99	288,873.01	0.00	0.00
Support Serv - Board of Ed	48,479.40	0.00	48,479.40	0.00	0.00
Support Serv - Executive Adm	198,495.45	0.00	198,495.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	271,005.53	0.00	271,005.53	0.00	0.00
Support Serv - Business	155,965.08	10,217.38	0.00	145,747.70	145,747.70
Operations and Maintenance	667,419.64	1,562.09	0.00	665,857.55	0.00
Pupil Transportation	265,083.48	0.00	265,083.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,623.55	0.00	0.00	5,623.55	5,623.55
Support Serv - Technology	24,357.67	0.00	0.00	24,357.67	24,357.67
Support Serv - Pupil Accounting	17,111.63	0.00	17,111.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	222,774.71	0.00	222,774.71	0.00	0.00
Community Services	35,183.70	0.00	35,183.70	0.00	0.00
Payments to Government Agencies	25,500.02	25,500.02	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	471,015.69	471,015.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	392,845.93	392,845.93	0.00	0.00	0.00
Trust Funds					
All Costs *	33,464.59	0.00	33,464.59	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,794,851.09	**901,691.10**	**6,051,573.52**	**841,586.47**	**175,728.92**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
52901 North Star Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,088,536.02	0.00	1,088,536.02	0.00	0.00
Support Serv - Pupil	32,695.42	0.00	32,695.42	0.00	0.00
Support Serv - Instructional	13,271.45	0.00	13,271.45	0.00	0.00
Support Serv - Board of Ed	69,436.93	0.00	69,436.93	0.00	0.00
Support Serv - Executive Adm	114,505.85	0.00	114,505.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	186,538.72	0.00	186,538.72	0.00	0.00
Support Serv - Business	32,898.27	15,199.69	600.00	17,098.58	17,098.58
Operations and Maintenance	135,340.63	10,143.73	0.00	125,196.90	0.00
Pupil Transportation	89,041.30	0.00	89,041.30	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	17,040.54	0.00	0.00	17,040.54	17,040.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	286.20	0.00	286.20	0.00	0.00
Community Services	8,695.11	0.00	8,695.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,500.00	11,500.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	373.99	0.00	373.99	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	108,313.81	94,579.45	13,734.36	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
	1,908,474.24	**131,422.87**	**1,617,715.35**	**159,336.02**	**34,139.12**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
53000 West Shore Educational Service District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	49,091.86	0.00	49,091.86	0.00	0.00
Support Serv - Pupil	1,061,629.54	0.00	1,061,629.54	0.00	0.00
Support Serv - Instructional	647,628.48	0.00	647,628.48	0.00	0.00
Support Serv - Board of Ed	30,978.11	0.00	30,978.11	0.00	0.00
Support Serv - Executive Adm	130,273.53	0.00	130,273.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	76,004.44	0.00	76,004.44	0.00	0.00
Support Serv - Business	89,096.86	796.98	0.00	88,299.88	88,299.88
Operations and Maintenance	28,753.06	0.00	0.00	28,753.06	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	59,210.30	0.00	13,548.86	45,661.44	45,661.44
Support Serv - Technology	168,799.83	0.00	3,000.00	165,799.83	165,799.83
Support Serv - Pupil Accounting	11,945.65	0.00	11,945.65	0.00	0.00
Support Serv - Central - Other	23,717.71	0.00	23,717.71	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	158,754.97	0.00	158,754.97	0.00	0.00
Payments to Government Agencies	35,916.65	35,916.65	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,308,791.56	76,821.94	3,231,969.62	0.00	0.00
Support Serv - Pupil	3,188,743.20	7,541.20	3,181,202.00	0.00	0.00
Support Serv - Instructional	1,419,350.42	0.00	1,419,350.42	0.00	0.00
Support Serv - Board of Ed	20,056.70	0.00	20,056.70	0.00	0.00
Support Serv - Executive Adm	123,282.54	0.00	123,282.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	434,816.58	9,453.19	0.00	425,363.39	425,363.39
Operations and Maintenance	571,745.88	29,146.23	345.33	542,254.32	0.00
Pupil Transportation	927,583.94	7,300.00	920,283.94	0.00	0.00
Support Serv - Planning & Research	45,949.61	0.00	45,949.61	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	132,632.68	0.00	8,432.38	124,200.30	124,200.30
Support Serv - Technology	151,277.72	0.00	4,969.08	146,308.64	146,308.64
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	45,438.84	0.00	45,438.84	0.00	0.00
Community Services	99,913.72	0.00	99,913.72	0.00	0.00
Payments to Government Agencies	1,045,680.00	1,045,680.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	553,443.78	553,443.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	138,098.19	138,098.19	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	3,916,139.97	6,693.84	3,909,446.13	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,694,746.32	**1,910,892.00**	**15,217,213.46**	**1,566,640.86**	**995,633.48**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
53010 Mason County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,292,389.76	0.00	8,292,389.76	0.00	0.00
Support Serv - Pupil	199,962.10	0.00	199,962.10	0.00	0.00
Support Serv - Instructional	93,838.10	0.00	93,838.10	0.00	0.00
Support Serv - Board of Ed	25,694.85	0.00	25,694.85	0.00	0.00
Support Serv - Executive Adm	250,274.28	0.00	250,274.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	746,479.72	0.00	746,479.72	0.00	0.00
Support Serv - Business	260,665.98	11,390.12	0.00	249,275.86	249,275.86
Operations and Maintenance	1,022,686.07	0.00	0.00	1,022,686.07	0.00
Pupil Transportation	857,716.91	0.00	857,716.91	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	142,734.01	0.00	0.00	142,734.01	142,734.01
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	280,843.39	0.00	280,843.39	0.00	0.00
Community Services	680,553.34	103,436.51	577,116.83	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	9,291.89	0.00	9,291.89	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	633,519.23	290,510.87	343,008.36	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 **	1,560,929.89	1,560,929.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	98,476.54	98,476.54	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
	15,156,056.06	**2,064,743.93**	**11,676,616.19**	**1,414,695.94**	**392,009.87**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
53020 Mason County Eastern Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,768,220.03	12,559.73	2,755,660.30	0.00	0.00
Support Serv - Pupil	44,919.23	0.00	44,919.23	0.00	0.00
Support Serv - Instructional	84,311.53	0.00	84,311.53	0.00	0.00
Support Serv - Board of Ed	27,757.35	0.00	27,757.35	0.00	0.00
Support Serv - Executive Adm	117,148.85	1.00	117,147.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	257,329.83	0.00	257,329.83	0.00	0.00
Support Serv - Business	133,368.88	9,745.57	0.00	123,623.31	123,623.31
Operations and Maintenance	354,277.15	4,825.00	0.00	349,452.15	0.00
Pupil Transportation	280,207.84	0.00	280,207.84	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	68,145.28	539.30	0.00	67,605.98	67,605.98
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	106,620.88	406.50	106,214.38	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	239,542.42	107,503.58	132,038.84	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 **	437,898.50	437,898.50	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
	4,919,747.77	**573,479.18**	**3,805,587.15**	**540,681.44**	**191,229.29**

Michigan Department of Education
Costs for the Development of 2013-2014 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	16,577.51	0.00	16,577.51	0.00	0.00
Support Serv - Executive Adm	23,508.12	0.00	23,508.12	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	9,498.22	3,874.03	0.00	5,624.19	5,624.19
Operations and Maintenance	52,269.89	0.00	0.00	52,269.89	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	400.00	0.00	400.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	982.00	982.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	103,235.74	**4,856.03**	**40,485.63**	**57,894.08**	**5,624.19**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
53040 Ludington Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,902,530.54	152,123.66	12,750,406.88	0.00	0.00
Support Serv - Pupil	655,360.84	0.00	655,360.84	0.00	0.00
Support Serv - Instructional	407,796.82	19,149.93	388,646.89	0.00	0.00
Support Serv - Board of Ed	13,813.20	0.00	13,813.20	0.00	0.00
Support Serv - Executive Adm	257,600.81	0.00	257,600.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,176,613.42	0.00	1,176,613.42	0.00	0.00
Support Serv - Business	435,961.79	63,006.69	0.00	372,955.10	372,955.10
Operations and Maintenance	1,597,589.93	4,341.32	0.00	1,593,248.61	0.00
Pupil Transportation	777,481.83	0.00	777,481.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	80,133.46	0.00	80,133.46	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	43,731.22	0.00	0.00	43,731.22	43,731.22
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	485,669.04	0.00	485,669.04	0.00	0.00
Community Services	114,713.13	0.00	114,713.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	703,191.48	379,854.79	323,336.69	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 **	831,863.46	831,863.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	607,781.07	607,781.07	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
	21,091,832.04	**2,058,120.92**	**17,023,776.19**	**2,009,934.93**	**416,686.32**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
54000 Mecosta-Osceola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	580,828.02	0.00	580,828.02	0.00	0.00
Support Serv - Pupil	125,735.68	0.00	125,735.68	0.00	0.00
Support Serv - Instructional	298,818.85	0.00	298,818.85	0.00	0.00
Support Serv - Board of Ed	85,066.60	0.00	85,066.60	0.00	0.00
Support Serv - Executive Adm	130,110.46	0.00	130,110.46	0.00	0.00
Support Serv - Grant Writer	16,953.70	0.00	16,953.70	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	271,098.25	1,592.24	6,664.00	262,842.01	262,842.01
Operations and Maintenance	132,863.23	7,728.08	0.00	125,135.15	0.00
Pupil Transportation	20,302.98	0.00	20,302.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,559.90	0.00	2,559.90	0.00	0.00
Support Serv - Staff & Personnel	108,071.32	0.00	0.00	108,071.32	108,071.32
Support Serv - Technology	2,339.00	2,339.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	1,433.76	0.00	1,433.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	76,630.15	0.00	76,630.15	0.00	0.00
Payments to Government Agencies	597,671.87	597,671.87	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,675,358.33	124,080.48	6,551,277.85	0.00	0.00
Support Serv - Pupil	5,548,401.02	1,351.00	5,547,050.02	0.00	0.00
Support Serv - Instructional	954,968.78	0.00	954,968.78	0.00	0.00
Support Serv - Board of Ed	62,901.54	0.00	62,901.54	0.00	0.00
Support Serv - Executive Adm	108,642.53	0.00	108,642.53	0.00	0.00
Support Serv - Grant Writer	17,058.60	0.00	17,058.60	0.00	0.00
Support Serv - School Adm	212,831.20	0.00	212,831.20	0.00	0.00
Support Serv - Business	788,191.42	15,955.01	0.00	772,236.41	772,236.41
Operations and Maintenance	666,003.11	59,577.78	0.00	606,425.33	0.00
Pupil Transportation	1,056,647.12	70,790.37	985,856.75	0.00	0.00
Support Serv - Planning & Research	60,755.78	0.00	60,755.78	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	106,782.47	0.00	0.00	106,782.47	106,782.47
Support Serv - Technology	443,960.75	17,365.18	0.00	426,595.57	426,595.57
Support Serv - Pupil Accounting	36,181.43	0.00	36,181.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	20,774.78	0.00	20,774.78	0.00	0.00
Community Services	2,727.12	0.00	2,727.12	0.00	0.00
Payments to Government Agencies	2,634,040.88	2,634,040.88	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	40,193.58	40,193.58	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
	21,886,904.21	**3,572,685.47**	**15,906,130.48**	**2,408,088.26**	**1,676,527.78**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
54010 Big Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,054,793.72	7,860.15	10,046,933.57	0.00	0.00
Support Serv - Pupil	319,928.61	0.00	319,928.61	0.00	0.00
Support Serv - Instructional	226,044.73	0.00	226,044.73	0.00	0.00
Support Serv - Board of Ed	120,118.12	0.00	120,118.12	0.00	0.00
Support Serv - Executive Adm	252,967.92	0.00	252,967.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	920,721.77	0.00	920,721.77	0.00	0.00
Support Serv - Business	404,301.22	43,079.43	0.00	361,221.79	361,221.79
Operations and Maintenance	1,523,037.16	0.00	0.00	1,523,037.16	0.00
Pupil Transportation	809,428.67	184,690.00	624,738.67	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	364,906.57	103,043.97	0.00	261,862.60	261,862.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	63,729.16	0.00	63,729.16	0.00	0.00
Support Serv - Other	369,320.59	9,197.28	360,123.31	0.00	0.00
Community Services	65,385.66	0.00	65,385.66	0.00	0.00
Payments to Government Agencies	98,019.39	98,019.39	0.00	0.00	0.00
Facilities Acquisition	13,760.00	13,760.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,049,294.82	496,833.14	552,461.68	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 **	1,931,529.22	1,931,529.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,587,287.33	**2,888,012.58**	**13,553,153.20**	**2,146,121.55**	**623,084.39**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
54025 Chippewa Hills School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,002,374.43	0.00	13,002,374.43	0.00	0.00
Support Serv - Pupil	357,382.35	0.00	357,382.35	0.00	0.00
Support Serv - Instructional	202,450.90	0.00	202,450.90	0.00	0.00
Support Serv - Board of Ed	101,338.97	0.00	101,338.97	0.00	0.00
Support Serv - Executive Adm	261,509.81	0.00	261,509.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,265,432.12	0.00	1,265,432.12	0.00	0.00
Support Serv - Business	341,486.23	11,577.91	0.00	329,908.32	329,908.32
Operations and Maintenance	1,537,835.99	0.00	0.00	1,537,835.99	0.00
Pupil Transportation	1,486,923.10	24,220.00	1,462,703.10	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	313,162.22	0.00	0.00	313,162.22	313,162.22
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	319,776.21	690.00	319,086.21	0.00	0.00
Community Services	36,364.21	0.00	36,364.21	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	1,043,508.26	541,210.24	502,298.02	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 **	2,211,798.06	2,211,798.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,481,342.86	**2,789,496.21**	**17,510,940.12**	**2,180,906.53**	**643,070.54**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
54040 Morley Stanwood Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,773,637.48	2,802.97	7,770,834.51	0.00	0.00
Support Serv - Pupil	288,177.66	0.00	288,177.66	0.00	0.00
Support Serv - Instructional	253,766.50	0.00	253,766.50	0.00	0.00
Support Serv - Board of Ed	54,268.26	0.00	54,268.26	0.00	0.00
Support Serv - Executive Adm	227,909.67	0.00	227,909.67	0.00	0.00
Support Serv - Grant Writer	25,391.82	0.00	25,391.82	0.00	0.00
Support Serv - School Adm	740,466.84	0.00	740,466.84	0.00	0.00
Support Serv - Business	157,620.63	25,099.48	29,757.00	102,764.15	102,764.15
Operations and Maintenance	845,888.17	0.00	0.00	845,888.17	0.00
Pupil Transportation	755,413.84	16,296.80	739,117.04	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	180,986.05	0.00	0.00	180,986.05	180,986.05
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	191,245.81	454.00	190,791.81	0.00	0.00
Community Services	12,716.65	0.00	12,716.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,547.98	0.00	7,547.98	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	705,329.77	312,059.38	393,270.39	0.00	0.00
Community Services	70,613.75	0.00	70,613.75	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 **	1,247,564.62	1,247,564.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,538,545.50	**1,604,277.25**	**10,804,629.88**	**1,129,638.37**	**283,750.20**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
54901 Crossroads Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,890,875.98	11,888.82	2,878,987.16	0.00	0.00
Support Serv - Pupil	88,906.87	0.00	88,906.87	0.00	0.00
Support Serv - Instructional	151,080.45	0.00	151,080.45	0.00	0.00
Support Serv - Board of Ed	50,621.54	0.00	50,621.54	0.00	0.00
Support Serv - Executive Adm	235,012.55	511.45	234,501.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	231,173.52	0.00	231,173.52	0.00	0.00
Support Serv - Business	428,193.59	500.04	0.00	427,693.55	427,693.55
Operations and Maintenance	466,961.72	1,628.40	0.00	465,333.32	0.00
Pupil Transportation	69,408.04	23,410.00	45,998.04	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	18,952.02	0.00	15,084.56	3,867.46	3,867.46
Support Serv - Technology	117,204.68	9,488.83	63,430.25	44,285.60	44,285.60
Support Serv - Pupil Accounting	4,662.00	0.00	4,662.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	126,212.87	5,267.88	120,944.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	8,656.08	8,656.08	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,208.02	0.00	0.00	4,208.02	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	282,977.27	154,885.80	128,091.47	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 **	378,637.50	378,637.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	72,291.01	72,291.01	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
	5,626,035.71	**667,165.81**	**4,013,481.95**	**945,387.95**	**475,846.61**

Michigan Department of Education
Costs for the Development of 2013-2014 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	15,658.04	0.00	15,658.04	0.00	0.00
Support Serv - Instructional	389,757.01	2,401.00	387,356.01	0.00	0.00
Support Serv - Board of Ed	24,212.38	0.00	24,212.38	0.00	0.00
Support Serv - Executive Adm	173,366.86	206.91	173,159.95	0.00	0.00
Support Serv - Grant Writer	14,850.00	0.00	14,850.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	221,789.14	3,047.93	0.00	218,741.21	218,741.21
Operations and Maintenance	98,118.58	2,621.00	0.00	95,497.58	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	901.52	0.00	901.52	0.00	0.00
Support Serv - Staff & Personnel	151,240.12	0.00	0.00	151,240.12	151,240.12
Support Serv - Technology	49,134.76	9,229.09	0.00	39,905.67	39,905.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,224.00	0.00	4,224.00	0.00	0.00
Community Services	40,746.95	0.00	40,746.95	0.00	0.00
Payments to Government Agencies	300,118.00	300,118.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	566,621.89	2,356.08	564,265.81	0.00	0.00
Support Serv - Pupil	1,577,536.52	0.00	1,577,536.52	0.00	0.00
Support Serv - Instructional	326,140.03	0.00	326,140.03	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,240.00	0.00	0.00	8,240.00	0.00
Pupil Transportation	251,946.06	0.00	251,946.06	0.00	0.00
Support Serv - Planning & Research	39,127.03	0.00	39,127.03	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	36,390.99	0.00	36,390.99	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	46,389.68	0.00	46,389.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	89,113.11	89,113.11	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,425,622.67	**409,093.12**	**3,502,904.97**	**513,624.58**	**409,887.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
55010 Carney-Nadeau Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,577,779.54	0.00	1,577,779.54	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,119.19	0.00	1,119.19	0.00	0.00
Support Serv - Board of Ed	5,682.51	0.00	5,682.51	0.00	0.00
Support Serv - Executive Adm	69,544.18	0.00	69,544.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	191,374.36	0.00	191,374.36	0.00	0.00
Support Serv - Business	57,397.13	3,957.62	0.00	53,439.51	53,439.51
Operations and Maintenance	227,652.94	41.00	0.00	227,611.94	0.00
Pupil Transportation	128,153.16	0.00	128,153.16	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	26,785.29	605.00	24,100.29	2,080.00	2,080.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	97,302.27	0.00	97,302.27	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	108,712.96	55,465.81	53,247.15	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 **	161,899.00	161,899.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	31,769.97	31,769.97	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
	2,685,172.50	**253,738.40**	**2,148,302.65**	**283,131.45**	**55,519.51**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
55100 Menominee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,651,692.01	13,821.70	9,637,870.31	0.00	0.00
Support Serv - Pupil	339,369.92	0.00	339,369.92	0.00	0.00
Support Serv - Instructional	141,304.81	0.00	141,304.81	0.00	0.00
Support Serv - Board of Ed	10,810.00	0.00	10,810.00	0.00	0.00
Support Serv - Executive Adm	349,405.41	0.00	349,405.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	861,619.36	0.00	861,619.36	0.00	0.00
Support Serv - Business	288,872.53	78,969.02	0.00	209,903.51	209,903.51
Operations and Maintenance	1,280,957.36	0.00	0.00	1,280,957.36	0.00
Pupil Transportation	395,876.79	5,430.00	390,446.79	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	5,625.60	0.00	5,625.60	0.00	0.00
Support Serv - Technology	205,043.46	37,594.77	557.66	166,891.03	166,891.03
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	317,733.40	8,977.53	308,755.87	0.00	0.00
Community Services	7,322.14	0.00	7,322.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,155.64	0.00	3,388.92	766.72	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	702,441.22	297,611.63	404,829.59	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 **	954,763.44	954,763.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	36,245.30	36,245.30	0.00	0.00	0.00
Trust Funds					
All Costs *	176,893.05	0.00	176,893.05	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
	15,730,131.44	**1,433,413.39**	**12,638,199.43**	**1,658,518.62**	**376,794.54**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
55115 North Central Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,261,850.88	0.00	2,261,850.88	0.00	0.00
Support Serv - Pupil	30,466.35	0.00	30,466.35	0.00	0.00
Support Serv - Instructional	79,667.80	0.00	79,667.80	0.00	0.00
Support Serv - Board of Ed	7,535.27	0.00	7,535.27	0.00	0.00
Support Serv - Executive Adm	404,126.26	0.00	404,126.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	209,155.41	0.00	209,155.41	0.00	0.00
Support Serv - Business	6,589.55	0.00	0.00	6,589.55	6,589.55
Operations and Maintenance	418,162.88	0.00	21,036.84	397,126.04	0.00
Pupil Transportation	301,371.73	49,500.00	251,871.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,848.13	0.00	7,848.13	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,144.60	3,144.60	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	98,505.28	1,178.00	97,327.28	0.00	0.00
Community Services	6,176.95	0.00	6,176.95	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	230,782.29	97,270.89	133,511.40	0.00	0.00
Community Services	956,127.82	0.00	956,127.82	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 **	179,090.64	179,090.64	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 *	2,775.00	0.00	2,775.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,203,376.84	**330,184.13**	**4,469,477.12**	**403,715.59**	**6,589.55**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
55120 Stephenson Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,549,818.13	13,695.68	3,536,122.45	0.00	0.00
Support Serv - Pupil	102,601.57	0.00	102,601.57	0.00	0.00
Support Serv - Instructional	28,107.14	0.00	28,107.14	0.00	0.00
Support Serv - Board of Ed	32,870.42	0.00	32,870.42	0.00	0.00
Support Serv - Executive Adm	175,896.31	0.00	175,896.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	238,571.31	0.00	238,571.31	0.00	0.00
Support Serv - Business	132,895.84	23,699.40	0.00	109,196.44	109,196.44
Operations and Maintenance	440,965.10	0.00	0.00	440,965.10	0.00
Pupil Transportation	294,071.32	0.00	294,071.32	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	5,952.18	0.00	5,952.18	0.00	0.00
Support Serv - Technology	133,600.73	0.00	7,596.00	126,004.73	126,004.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	586.32	0.00	586.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	48,529.14	48,529.14	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	418,863.47	162,811.34	256,052.13	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 **	491,760.01	491,760.01	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 *	21,000.00	0.00	21,000.00	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
	6,116,088.99	**740,495.57**	**4,699,427.15**	**676,166.27**	**235,201.17**

Michigan Department of Education
Costs for the Development of 2013-2014 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	2,208,116.00	0.00	2,208,116.00	0.00	0.00
Support Serv - Pupil	740,420.00	0.00	740,420.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	59,038.00	0.00	59,038.00	0.00	0.00
Support Serv - Executive Adm	38,672.00	0.00	38,672.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	328,280.00	160,566.00	167,714.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,374,526.00	**160,566.00**	**3,213,960.00**	**0.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	45,655.88	0.00	45,655.88	0.00	0.00
Support Serv - Pupil	66,844.22	0.00	66,844.22	0.00	0.00
Support Serv - Instructional	1,229,921.16	681.90	1,229,239.26	0.00	0.00
Support Serv - Board of Ed	83,419.03	0.00	83,419.03	0.00	0.00
Support Serv - Executive Adm	322,290.95	0.00	322,290.95	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	327,444.88	11,550.20	0.00	315,894.68	315,894.68
Operations and Maintenance	271,330.52	1,802.95	42,240.42	227,287.15	0.00
Pupil Transportation	6,120.89	0.00	6,120.89	0.00	0.00
Support Serv - Planning & Research	89,647.15	0.00	89,647.15	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	30,358.79	0.00	0.00	30,358.79	30,358.79
Support Serv - Technology	254,264.73	112,336.20	0.00	141,928.53	141,928.53
Support Serv - Pupil Accounting	36,068.00	0.00	36,068.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,663,447.30	0.00	2,663,447.30	0.00	0.00
Payments to Government Agencies	5,034,704.94	5,034,704.94	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,214,862.92	11,604.87	5,203,258.05	0.00	0.00
Support Serv - Pupil	3,547,109.10	0.00	3,547,109.10	0.00	0.00
Support Serv - Instructional	930,129.28	5,516.29	924,612.99	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	173,509.53	65,178.14	0.00	108,331.39	108,331.39
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	48,353.75	0.00	48,353.75	0.00	0.00
Support Serv - Planning & Research	51,935.65	0.00	51,935.65	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	85,219.60	0.00	13,094.71	72,124.89	72,124.89
Support Serv - Technology	131,756.98	0.00	78,409.35	53,347.63	53,347.63
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	151,570.15	0.00	151,570.15	0.00	0.00
Payments to Government Agencies	822,801.74	822,801.74	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	27,318.29	27,318.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,755.50	10,755.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	69,227.62	0.00	69,227.62	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,726,068.55	**6,104,251.02**	**14,672,544.47**	**949,273.06**	**721,985.91**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
56010 Midland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	53,687,281.83	1,483,619.80	52,203,662.03	0.00	0.00
Support Serv - Pupil	4,343,508.64	0.00	4,343,508.64	0.00	0.00
Support Serv - Instructional	4,403,835.07	406,493.19	3,997,341.88	0.00	0.00
Support Serv - Board of Ed	96,392.98	0.00	96,392.98	0.00	0.00
Support Serv - Executive Adm	681,651.09	1,606.00	680,045.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,813,877.94	11,534.43	4,802,343.51	0.00	0.00
Support Serv - Business	845,266.74	25,775.48	0.00	819,491.26	819,491.26
Operations and Maintenance	5,747,556.16	152,911.74	0.00	5,594,644.42	0.00
Pupil Transportation	3,376,432.84	745,768.00	2,630,664.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,766.05	0.00	20,766.05	0.00	0.00
Support Serv - Staff & Personnel	369,270.27	1,606.00	14,587.38	353,076.89	353,076.89
Support Serv - Technology	1,366,028.34	326,482.85	206,753.90	832,791.59	832,791.59
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	1,050,300.78	2,726.54	1,047,574.24	0.00	0.00
Community Services	66,232.80	0.00	66,232.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,249,862.00	996,337.77	1,253,524.23	0.00	0.00
Community Services	135,120.19	0.00	135,120.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,291,645.20	3,291,645.20	0.00	0.00	0.00
Trust Funds					
All Costs *	45,240.00	0.00	45,240.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	86,590,268.92	**7,446,507.00**	**71,543,757.76**	**7,600,004.16**	**2,005,359.74**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
56020 Bullock Creek School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,313,174.99	333,739.00	10,979,435.99	0.00	0.00
Support Serv - Pupil	858,038.41	0.00	858,038.41	0.00	0.00
Support Serv - Instructional	722,719.60	0.00	722,719.60	0.00	0.00
Support Serv - Board of Ed	45,226.32	0.00	45,226.32	0.00	0.00
Support Serv - Executive Adm	230,028.98	0.00	230,028.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,053,858.43	0.00	1,053,858.43	0.00	0.00
Support Serv - Business	325,160.12	116,325.59	8,308.00	200,526.53	200,526.53
Operations and Maintenance	1,112,762.23	15,614.69	0.00	1,097,147.54	0.00
Pupil Transportation	895,963.85	0.00	895,963.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	45,621.79	0.00	42,637.79	2,984.00	2,984.00
Support Serv - Technology	31,408.50	0.00	0.00	31,408.50	31,408.50
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	289,013.18	0.00	289,013.18	0.00	0.00
Community Services	34,216.95	0.00	34,216.95	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	27,500.70	0.00	27,500.70	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	24,501.92	0.00	22,780.66	1,721.26	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	739,886.08	399,381.57	340,504.51	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 **	1,843,310.22	1,843,310.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	335,808.23	335,808.23	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,928,200.50	**3,044,179.30**	**15,550,233.37**	**1,333,787.83**	**234,919.03**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
56030 Coleman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,798,595.59	0.00	3,798,595.59	0.00	0.00
Support Serv - Pupil	394,563.96	0.00	394,563.96	0.00	0.00
Support Serv - Instructional	200,543.87	0.00	200,543.87	0.00	0.00
Support Serv - Board of Ed	49,279.78	28,333.34	20,946.44	0.00	0.00
Support Serv - Executive Adm	184,127.26	0.00	184,127.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	403,611.63	0.00	403,611.63	0.00	0.00
Support Serv - Business	202,770.62	44,998.42	0.00	157,772.20	157,772.20
Operations and Maintenance	686,483.57	1,000.00	0.00	685,483.57	0.00
Pupil Transportation	529,770.48	106,235.00	423,535.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,427.00	0.00	3,427.00	0.00	0.00
Support Serv - Staff & Personnel	18,334.60	0.00	17,169.00	1,165.60	1,165.60
Support Serv - Technology	104,309.77	24,063.39	0.00	80,246.38	80,246.38
Support Serv - Pupil Accounting	4,605.00	0.00	4,605.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	162,447.49	0.00	162,447.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,076.50	1,076.50	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	283,607.19	135,987.79	147,619.40	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 **	313,085.79	313,085.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	108,516.65	108,516.65	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
	7,449,156.75	**763,296.88**	**5,761,192.12**	**924,667.75**	**239,184.18**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
56050 Meridian Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,929,096.33	913.46	6,928,182.87	0.00	0.00
Support Serv - Pupil	598,640.05	0.00	598,640.05	0.00	0.00
Support Serv - Instructional	248,070.62	0.00	248,070.62	0.00	0.00
Support Serv - Board of Ed	34,638.96	0.00	34,638.96	0.00	0.00
Support Serv - Executive Adm	226,032.80	0.00	226,032.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	545,417.14	0.00	545,417.14	0.00	0.00
Support Serv - Business	238,760.77	55,171.22	0.00	183,589.55	183,589.55
Operations and Maintenance	943,831.54	21,447.18	0.00	922,384.36	0.00
Pupil Transportation	598,618.47	22,285.00	576,333.47	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	28,448.99	0.00	28,448.99	0.00	0.00
Support Serv - Technology	366,852.97	201,554.94	0.00	165,298.03	165,298.03
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	217,651.64	12,890.00	204,761.64	0.00	0.00
Community Services	276,379.66	0.00	276,379.66	0.00	0.00
Payments to Government Agencies	337,176.00	337,176.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	524,651.97	221,697.69	302,954.28	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 **	1,912,267.42	1,912,267.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	58,611.38	58,611.38	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
	14,085,146.71	**2,844,014.29**	**9,969,860.48**	**1,271,271.94**	**348,887.58**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
56901 Windover High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	545,037.82	30,934.28	514,103.54	0.00	0.00
Support Serv - Pupil	32,483.94	0.00	32,483.94	0.00	0.00
Support Serv - Instructional	94,376.56	0.00	94,376.56	0.00	0.00
Support Serv - Board of Ed	8,822.38	0.00	8,822.38	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	163,999.19	0.00	163,999.19	0.00	0.00
Support Serv - Business	42,570.74	0.07	0.00	42,570.67	42,570.67
Operations and Maintenance	99,710.37	0.00	0.00	99,710.37	0.00
Pupil Transportation	50,856.00	0.00	50,856.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,499.00	31,202.00	297.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	180,334.00	180,334.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,249,690.00	**242,470.35**	**864,938.61**	**142,281.04**	**42,570.67**

Michigan Department of Education
Costs for the Development of 2013-2014 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	866,677.29	0.00	866,677.29	0.00	0.00
Support Serv - Pupil	48,400.57	0.00	48,400.57	0.00	0.00
Support Serv - Instructional	123,662.72	0.00	123,662.72	0.00	0.00
Support Serv - Board of Ed	14,203.40	0.00	14,203.40	0.00	0.00
Support Serv - Executive Adm	98,065.95	0.00	98,065.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	94,882.28	0.00	94,882.28	0.00	0.00
Support Serv - Business	31,772.00	0.00	0.00	31,772.00	31,772.00
Operations and Maintenance	421,795.20	0.00	0.00	421,795.20	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	52,078.04	0.00	52,078.04	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	43,561.00	0.00	0.00	43,561.00	43,561.00
Support Serv - Pupil Accounting	47,209.00	0.00	47,209.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,842,307.45	**0.00**	**1,345,179.25**	**497,128.20**	**75,333.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	437,597.00	7,328.00	430,269.00	0.00	0.00
Support Serv - Pupil	55,648.00	0.00	55,648.00	0.00	0.00
Support Serv - Instructional	18,943.00	0.00	18,943.00	0.00	0.00
Support Serv - Board of Ed	16,019.00	0.00	16,019.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	103,061.00	0.00	103,061.00	0.00	0.00
Support Serv - Business	66,863.00	2,050.00	1,492.00	63,321.00	63,321.00
Operations and Maintenance	173,813.00	0.00	2,055.00	171,758.00	0.00
Pupil Transportation	52,461.00	0.00	52,461.00	0.00	0.00
Support Serv - Planning & Research	700.00	0.00	700.00	0.00	0.00
Support Serv - Communication	11,011.00	0.00	11,011.00	0.00	0.00
Support Serv - Staff & Personnel	13,514.00	0.00	1,850.00	11,664.00	11,664.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	384.00	0.00	384.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,894.00	11,894.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	961,908.00	**21,272.00**	**693,893.00**	**246,743.00**	**74,985.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	5,905,510.22	2,474.50	5,903,035.72	0.00	0.00
Support Serv - Pupil	426,581.33	0.00	426,581.33	0.00	0.00
Support Serv - Instructional	215,642.90	934.00	214,708.90	0.00	0.00
Support Serv - Board of Ed	52,318.16	0.00	52,318.16	0.00	0.00
Support Serv - Executive Adm	232,631.23	826.85	231,804.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	844,493.49	2,271.73	842,221.76	0.00	0.00
Support Serv - Business	165,316.47	24,375.29	0.00	140,941.18	140,941.18
Operations and Maintenance	778,238.18	5,713.44	0.00	772,524.74	0.00
Pupil Transportation	535,980.68	2,546.00	533,434.68	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	248,461.32	65,516.37	5,985.00	176,959.95	176,959.95
Support Serv - Pupil Accounting	5,130.00	0.00	5,130.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	166,232.03	20,626.93	145,605.10	0.00	0.00
Community Services	540.00	0.00	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	734,660.61	338,012.49	396,648.12	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 **	5,441.50	5,441.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	138,505.01	138,505.01	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
	10,456,183.13	**607,244.11**	**8,758,513.15**	**1,090,425.87**	**317,901.13**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
57030 McBain Rural Agricultural Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,413,552.90	6,788.60	5,406,764.30	0.00	0.00
Support Serv - Pupil	205,898.96	0.00	205,898.96	0.00	0.00
Support Serv - Instructional	206,159.35	50,329.48	155,829.87	0.00	0.00
Support Serv - Board of Ed	60,630.97	0.00	60,630.97	0.00	0.00
Support Serv - Executive Adm	220,564.40	0.00	220,564.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	572,568.95	0.00	572,568.95	0.00	0.00
Support Serv - Business	354,875.39	257.49	0.00	354,617.90	354,617.90
Operations and Maintenance	744,992.74	0.00	0.00	744,992.74	0.00
Pupil Transportation	704,567.85	5,846.68	698,721.17	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,130.14	0.00	19,130.14	0.00	0.00
Support Serv - Other	201,089.76	1,488.47	199,601.29	0.00	0.00
Community Services	2,216.17	0.00	2,216.17	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	399,830.65	206,604.41	193,226.24	0.00	0.00
Community Services	44,628.41	6,464.46	38,163.95	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 **	437,800.33	437,800.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	628,982.30	628,982.30	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
	10,217,489.27	**1,344,562.22**	**7,773,316.41**	**1,099,610.64**	**354,617.90**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
58000 Monroe ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	819,037.89	8,353.75	810,684.14	0.00	0.00
Support Serv - Pupil	163,960.00	0.00	163,960.00	0.00	0.00
Support Serv - Instructional	1,759,160.88	36,337.76	1,722,823.12	0.00	0.00
Support Serv - Board of Ed	33,537.62	0.00	33,537.62	0.00	0.00
Support Serv - Executive Adm	344,588.82	0.00	344,588.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	235,227.53	0.00	235,227.53	0.00	0.00
Support Serv - Business	786,994.99	7.92	0.00	786,987.07	786,987.07
Operations and Maintenance	375,393.73	0.00	70,206.33	305,187.40	0.00
Pupil Transportation	31,073.56	0.00	31,073.56	0.00	0.00
Support Serv - Planning & Research	132,215.38	0.00	132,215.38	0.00	0.00
Support Serv - Communication	98,502.64	0.00	98,502.64	0.00	0.00
Support Serv - Staff & Personnel	320,935.72	0.00	1,346.97	319,588.75	319,588.75
Support Serv - Technology	976,733.50	44,152.35	17,589.18	914,991.97	914,991.97
Support Serv - Pupil Accounting	40,733.66	0.00	40,733.66	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	890,472.80	5,043.72	885,429.08	0.00	0.00
Payments to Government Agencies	6,430,936.02	6,430,936.02	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,748,222.17	33,735.89	11,714,486.28	0.00	0.00
Support Serv - Pupil	9,498,503.88	0.00	9,498,503.88	0.00	0.00
Support Serv - Instructional	1,597,320.54	0.00	1,597,320.54	0.00	0.00
Support Serv - Board of Ed	34,915.84	0.00	34,915.84	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,011.97	0.00	171,011.97	0.00	0.00
Support Serv - Business	107,761.99	307.38	0.00	107,454.61	107,454.61
Operations and Maintenance	721,558.37	1,932.76	0.00	719,625.61	0.00
Pupil Transportation	879,569.14	0.00	879,569.14	0.00	0.00
Support Serv - Planning & Research	154,785.74	0.00	154,785.74	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,995.71	0.00	0.00	7,995.71	7,995.71
Support Serv - Technology	152,177.93	38,286.55	15,823.50	98,067.88	98,067.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	43,511.40	3,911.40	39,600.00	0.00	0.00
Support Serv - Other	147,212.74	47,775.76	99,436.98	0.00	0.00
Community Services	318,463.32	0.00	318,463.32	0.00	0.00
Payments to Government Agencies	7,637,520.55	7,637,520.55	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	208,505.39	208,505.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	398,414.19	398,414.19	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
	47,266,955.61	**14,895,221.39**	**29,111,835.22**	**3,259,899.00**	**2,235,085.99**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
58010 Monroe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,941,298.83	176,410.57	32,764,888.26	0.00	0.00
Support Serv - Pupil	2,451,486.56	0.00	2,451,486.56	0.00	0.00
Support Serv - Instructional	2,594,349.34	12,332.84	2,582,016.50	0.00	0.00
Support Serv - Board of Ed	227,063.96	1,995.00	225,068.96	0.00	0.00
Support Serv - Executive Adm	290,216.46	49.90	290,166.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,913,865.77	9,693.47	2,904,172.30	0.00	0.00
Support Serv - Business	1,636,108.29	861,675.66	33,650.00	740,782.63	740,782.63
Operations and Maintenance	5,222,579.53	6,764.97	0.00	5,215,814.56	0.00
Pupil Transportation	3,581,267.20	0.00	3,581,267.20	0.00	0.00
Support Serv - Planning & Research	14,000.00	0.00	14,000.00	0.00	0.00
Support Serv - Communication	82,429.39	399.00	82,030.39	0.00	0.00
Support Serv - Staff & Personnel	395,115.32	0.00	35,092.17	360,023.15	360,023.15
Support Serv - Technology	2,641,195.19	1,556,700.84	33,650.00	1,050,844.35	1,050,844.35
Support Serv - Pupil Accounting	70,642.34	0.00	70,642.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	683,033.13	0.00	683,033.13	0.00	0.00
Community Services	590,957.91	0.00	590,957.91	0.00	0.00
Payments to Government Agencies	56,465.39	56,465.39	0.00	0.00	0.00
Facilities Acquisition	6,477.50	6,477.50	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	11,202.64	0.00	9,522.25	1,680.39	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	2,814,089.97	1,274,657.86	1,539,432.11	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 **	146,455.00	146,455.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,106,705.69	2,106,705.69	0.00	0.00	0.00
Trust Funds					
All Costs *	33,057.87	0.00	33,057.87	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	61,510,063.28	**6,216,783.69**	**47,924,134.51**	**7,369,145.08**	**2,151,650.13**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
58020 Airport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,149,595.79	136,517.98	14,013,077.81	0.00	0.00
Support Serv - Pupil	1,071,024.73	0.00	1,071,024.73	0.00	0.00
Support Serv - Instructional	554,390.67	0.00	554,390.67	0.00	0.00
Support Serv - Board of Ed	46,142.62	0.00	46,142.62	0.00	0.00
Support Serv - Executive Adm	252,446.62	0.00	252,446.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,360,425.05	0.00	1,360,425.05	0.00	0.00
Support Serv - Business	641,863.00	60,180.55	0.00	581,682.45	581,682.45
Operations and Maintenance	2,132,900.73	52,114.15	0.00	2,080,786.58	0.00
Pupil Transportation	1,844,736.08	0.00	1,844,736.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,638.65	0.00	6,638.65	0.00	0.00
Support Serv - Staff & Personnel	95,841.31	0.00	10,567.40	85,273.91	85,273.91
Support Serv - Technology	535,177.73	108,679.32	656.10	425,842.31	425,842.31
Support Serv - Pupil Accounting	68,468.73	0.00	68,468.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	430,124.19	1,342.80	428,781.39	0.00	0.00
Community Services	365,880.98	166.49	365,714.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25.55	25.55	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,347.96	0.00	3,652.28	695.68	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	1,259,403.67	71,318.00	1,188,085.67	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 **	1,067,546.54	1,067,546.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,558,824.89	5,558,824.89	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
	31,445,805.49	**7,056,716.27**	**21,214,808.29**	**3,174,280.93**	**1,092,798.67**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
58030 Bedford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,144,150.97	0.00	26,144,150.97	0.00	0.00
Support Serv - Pupil	1,839,235.88	0.00	1,839,235.88	0.00	0.00
Support Serv - Instructional	1,837,132.45	5,449.14	1,831,683.31	0.00	0.00
Support Serv - Board of Ed	308,793.83	0.00	308,793.83	0.00	0.00
Support Serv - Executive Adm	345,588.15	0.00	345,588.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,333,032.10	0.00	2,333,032.10	0.00	0.00
Support Serv - Business	540,224.12	104,776.28	0.00	435,447.84	435,447.84
Operations and Maintenance	3,482,572.91	4,500.00	1,844.66	3,476,228.25	0.00
Pupil Transportation	2,399,266.46	0.00	2,399,266.46	0.00	0.00
Support Serv - Planning & Research	10,331.41	0.00	10,331.41	0.00	0.00
Support Serv - Communication	58,132.97	0.00	58,132.97	0.00	0.00
Support Serv - Staff & Personnel	431,454.76	0.00	15,608.68	415,846.08	415,846.08
Support Serv - Technology	418,869.35	0.00	0.00	418,869.35	418,869.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	86,909.19	0.00	86,909.19	0.00	0.00
Support Serv - Other	758,584.16	0.00	758,584.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	3,348.66	0.00	3,348.66	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	1,448,987.71	634,145.98	814,841.73	0.00	0.00
Community Services	1,576,986.58	110,637.27	1,466,349.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	64,154.75	0.00	64,154.75	0.00	0.00
Debt Service Funds					
All Costs **	1,996,079.61	1,996,079.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	745,801.92	745,801.92	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
	46,829,637.94	**3,601,390.20**	**38,481,856.22**	**4,746,391.52**	**1,270,163.27**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
58050 Dundee Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,013,098.35	9,094.72	8,004,003.63	0.00	0.00
Support Serv - Pupil	223,276.56	0.00	223,276.56	0.00	0.00
Support Serv - Instructional	235,469.85	1,134.48	234,335.37	0.00	0.00
Support Serv - Board of Ed	44,217.77	0.00	44,217.77	0.00	0.00
Support Serv - Executive Adm	274,360.10	2,411.43	271,948.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	851,635.50	0.00	851,635.50	0.00	0.00
Support Serv - Business	304,247.40	46,314.09	0.00	257,933.31	257,933.31
Operations and Maintenance	1,465,400.97	8,399.00	0.00	1,457,001.97	0.00
Pupil Transportation	784,564.28	88,844.69	695,719.59	0.00	0.00
Support Serv - Planning & Research	7,940.00	0.00	7,940.00	0.00	0.00
Support Serv - Communication	3,126.59	0.00	3,126.59	0.00	0.00
Support Serv - Staff & Personnel	5,664.95	0.00	0.00	5,664.95	5,664.95
Support Serv - Technology	489,588.54	152,648.76	0.00	336,939.78	336,939.78
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	325,553.42	8,455.82	317,097.60	0.00	0.00
Community Services	25,020.69	0.00	25,020.69	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	28,466.43	0.00	28,466.43	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	538,086.64	0.00	538,086.64	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 **	2,385,336.99	2,385,336.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,330.00	40,330.00	0.00	0.00	0.00
Trust Funds					
All Costs *	23,900.00	0.00	23,900.00	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
	16,069,285.03	**2,742,969.98**	**11,268,775.04**	**2,057,540.01**	**600,538.04**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
58070 Ida Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,224,576.63	133,664.32	8,090,912.31	0.00	0.00
Support Serv - Pupil	765,218.61	0.00	765,218.61	0.00	0.00
Support Serv - Instructional	316,733.86	0.00	316,733.86	0.00	0.00
Support Serv - Board of Ed	62,403.40	0.00	62,403.40	0.00	0.00
Support Serv - Executive Adm	260,918.31	0.00	260,918.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	843,486.89	0.00	843,486.89	0.00	0.00
Support Serv - Business	209,889.89	15,518.00	0.00	194,371.89	194,371.89
Operations and Maintenance	1,044,943.33	945.07	0.00	1,043,998.26	0.00
Pupil Transportation	979,271.59	141,800.00	837,471.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,574.40	0.00	11,574.40	0.00	0.00
Support Serv - Staff & Personnel	11,737.73	0.00	7,843.73	3,894.00	3,894.00
Support Serv - Technology	165,581.55	29,950.38	0.00	135,631.17	135,631.17
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	238,474.56	6,044.97	232,429.59	0.00	0.00
Community Services	2,007.19	0.00	2,007.19	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	28,939.98	0.00	28,939.98	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	577,922.17	270,054.36	307,867.81	0.00	0.00
Community Services	4,540.65	979.00	3,561.65	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 **	31,762.91	31,762.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	324,220.45	324,220.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,104,204.10	**954,939.46**	**11,771,369.32**	**1,377,895.32**	**333,897.06**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
58080 Jefferson Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,157,336.62	13,354.10	13,143,982.52	0.00	0.00
Support Serv - Pupil	1,135,982.71	0.00	1,135,982.71	0.00	0.00
Support Serv - Instructional	562,603.41	19,204.50	543,398.91	0.00	0.00
Support Serv - Board of Ed	77,379.88	0.00	77,379.88	0.00	0.00
Support Serv - Executive Adm	293,119.53	701.00	292,418.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,402,100.18	1,408.43	1,400,691.75	0.00	0.00
Support Serv - Business	449,920.27	1,035.00	10,099.78	438,785.49	438,785.49
Operations and Maintenance	2,141,517.12	110.56	129,560.25	2,011,846.31	0.00
Pupil Transportation	793,472.03	0.00	793,472.03	0.00	0.00
Support Serv - Planning & Research	132,952.88	0.00	132,952.88	0.00	0.00
Support Serv - Communication	5,148.60	0.00	5,148.60	0.00	0.00
Support Serv - Staff & Personnel	6,404.13	0.00	6,404.13	0.00	0.00
Support Serv - Technology	840,005.23	57,604.30	0.00	782,400.93	782,400.93
Support Serv - Pupil Accounting	29,924.34	0.00	29,924.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	562,581.37	21,525.86	541,055.51	0.00	0.00
Community Services	234,827.03	3,235.05	231,591.98	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	1,528.15	1,528.15	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	862,072.37	52,185.44	809,886.93	0.00	0.00
Community Services	461,884.09	3,281.46	458,602.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,087.50	10,087.50	0.00	0.00	0.00
Debt Service Funds					
All Costs **	39,417.93	39,417.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	802,683.79	802,683.79	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
	24,002,949.16	**1,027,363.07**	**19,742,553.36**	**3,233,032.73**	**1,221,186.42**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
58090 Mason Consolidated Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,744,313.27	44,720.95	7,699,592.32	0.00	0.00
Support Serv - Pupil	554,395.84	1,680.92	552,714.92	0.00	0.00
Support Serv - Instructional	186,111.27	17,268.30	168,842.97	0.00	0.00
Support Serv - Board of Ed	49,454.38	0.00	49,454.38	0.00	0.00
Support Serv - Executive Adm	241,322.37	606.77	240,715.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	993,749.96	3,073.34	990,676.62	0.00	0.00
Support Serv - Business	301,102.64	37,127.43	12,920.57	251,054.64	251,054.64
Operations and Maintenance	1,122,314.91	5,276.86	11,787.55	1,105,250.50	0.00
Pupil Transportation	606,609.67	6,700.00	599,909.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,082.45	0.00	7,082.45	0.00	0.00
Support Serv - Staff & Personnel	36,539.94	0.00	21,344.98	15,194.96	15,194.96
Support Serv - Technology	96,562.13	11,463.74	0.00	85,098.39	85,098.39
Support Serv - Pupil Accounting	25,753.00	0.00	25,753.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	246,417.55	0.00	246,417.55	0.00	0.00
Community Services	38,783.38	0.00	38,783.38	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	511,621.08	188,226.56	323,394.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,188.14	14,188.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	63,274.57	63,274.57	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
	12,839,596.55	**393,607.58**	**10,989,390.48**	**1,456,598.49**	**351,347.99**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
58100 Summerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,822,257.53	95,909.86	3,726,347.67	0.00	0.00
Support Serv - Pupil	271,522.87	0.00	271,522.87	0.00	0.00
Support Serv - Instructional	37,736.77	0.00	37,736.77	0.00	0.00
Support Serv - Board of Ed	21,026.70	0.00	21,026.70	0.00	0.00
Support Serv - Executive Adm	219,692.22	0.00	219,692.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	433,909.11	0.00	433,909.11	0.00	0.00
Support Serv - Business	155,244.08	2,748.64	0.00	152,495.44	152,495.44
Operations and Maintenance	622,086.96	525.00	0.00	621,561.96	0.00
Pupil Transportation	393,423.20	0.00	393,423.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,614.04	0.00	2,614.04	0.00	0.00
Support Serv - Staff & Personnel	5,271.51	0.00	3,657.08	1,614.43	1,614.43
Support Serv - Technology	98,495.47	20,383.91	0.00	78,111.56	78,111.56
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	257,620.81	0.00	257,620.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	483.95	0.00	329.08	154.87	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	284,755.19	22,493.39	262,261.80	0.00	0.00
Community Services	73,349.69	0.00	73,349.69	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 **	376,437.80	376,437.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	176,776.58	176,776.58	0.00	0.00	0.00
Trust Funds					
All Costs *	5,471.79	0.00	5,471.79	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,258,176.27	**695,275.18**	**5,708,962.83**	**853,938.26**	**232,221.43**

Michigan Department of Education
Costs for the Development of 2013-2014 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	3,621,513.05	30,996.08	3,590,516.97	0.00	0.00
Support Serv - Pupil	237,631.63	994.00	236,637.63	0.00	0.00
Support Serv - Instructional	266,406.76	119,869.90	146,536.86	0.00	0.00
Support Serv - Board of Ed	52,313.21	0.00	52,313.21	0.00	0.00
Support Serv - Executive Adm	216,015.71	0.00	216,015.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	425,509.45	1,892.74	423,616.71	0.00	0.00
Support Serv - Business	89,295.23	10,597.66	6,000.00	72,697.57	72,697.57
Operations and Maintenance	560,617.29	0.00	0.00	560,617.29	0.00
Pupil Transportation	372,366.84	0.00	372,366.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,234.48	0.00	5,234.48	0.00	0.00
Support Serv - Staff & Personnel	6,800.52	0.00	3,382.76	3,417.76	3,417.76
Support Serv - Technology	72,107.23	10,050.13	0.00	62,057.10	62,057.10
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	149,261.36	4,405.21	144,856.15	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	219,373.39	83,489.48	135,883.91	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 **	636,493.73	636,493.73	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
	6,930,939.88	**898,788.93**	**5,333,361.23**	**698,789.72**	**138,172.43**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
58901 New Bedford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	464,218.00	3,705.00	460,513.00	0.00	0.00
Support Serv - Pupil	7,854.00	0.00	7,854.00	0.00	0.00
Support Serv - Instructional	583.00	0.00	583.00	0.00	0.00
Support Serv - Board of Ed	21,783.00	0.00	21,783.00	0.00	0.00
Support Serv - Executive Adm	110,046.00	0.00	110,046.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	139,717.00	0.00	139,717.00	0.00	0.00
Support Serv - Business	13,667.00	7,134.00	0.00	6,533.00	6,533.00
Operations and Maintenance	110,254.00	2,038.00	0.00	108,216.00	0.00
Pupil Transportation	45,845.00	0.00	45,845.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	23,038.00	0.00	0.00	23,038.00	23,038.00
Support Serv - Pupil Accounting	871.00	0.00	871.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,036.00	0.00	2,036.00	0.00	0.00
Community Services	9,478.00	0.00	9,478.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	37,315.00	37,315.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	986,705.00	**50,192.00**	**798,726.00**	**137,787.00**	**29,571.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
58902 Triumph Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,252,767.00	0.00	2,252,767.00	0.00	0.00
Support Serv - Pupil	124,422.00	0.00	124,422.00	0.00	0.00
Support Serv - Instructional	446,322.00	0.00	446,322.00	0.00	0.00
Support Serv - Board of Ed	66,908.00	0.00	66,908.00	0.00	0.00
Support Serv - Executive Adm	307,142.00	0.00	307,142.00	0.00	0.00
Support Serv - Grant Writer	18,001.00	0.00	18,001.00	0.00	0.00
Support Serv - School Adm	355,654.00	0.00	355,654.00	0.00	0.00
Support Serv - Business	72,874.00	0.00	0.00	72,874.00	72,874.00
Operations and Maintenance	1,185,594.00	0.00	1,643.00	1,183,951.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,049.00	0.00	34,049.00	0.00	0.00
Support Serv - Staff & Personnel	93,765.00	0.00	0.00	93,765.00	93,765.00
Support Serv - Technology	65,700.00	0.00	0.00	65,700.00	65,700.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	30,386.00	0.00	30,386.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	160,494.00	7,688.00	152,806.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,214,078.00	**7,688.00**	**3,790,100.00**	**1,416,290.00**	**232,339.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
59000 Montcalm Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	274,685.95	0.00	274,685.95	0.00	0.00
Support Serv - Pupil	27,501.48	0.00	27,501.48	0.00	0.00
Support Serv - Instructional	974,652.49	87,002.45	887,650.04	0.00	0.00
Support Serv - Board of Ed	29,790.76	0.00	29,790.76	0.00	0.00
Support Serv - Executive Adm	285,826.58	0.00	285,826.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	628,614.39	10,257.03	0.00	618,357.36	618,357.36
Operations and Maintenance	254,961.37	1,994.00	942.61	252,024.76	0.00
Pupil Transportation	9,620.35	0.00	9,620.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	294.73	0.00	294.73	0.00	0.00
Support Serv - Staff & Personnel	227.50	0.00	0.00	227.50	227.50
Support Serv - Technology	126,124.04	0.00	0.00	126,124.04	126,124.04
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	239,157.72	0.00	239,157.72	0.00	0.00
Payments to Government Agencies	691,700.00	691,700.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,602,394.86	135,998.28	6,466,396.58	0.00	0.00
Support Serv - Pupil	4,631,595.24	971.90	4,630,623.34	0.00	0.00
Support Serv - Instructional	1,731,785.88	14,288.53	1,717,497.35	0.00	0.00
Support Serv - Board of Ed	43,864.18	0.00	43,864.18	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	235,439.19	0.00	235,439.19	0.00	0.00
Support Serv - Business	28,857.18	28,422.36	0.00	434.82	434.82
Operations and Maintenance	690,989.32	5,627.79	518.99	684,842.54	0.00
Pupil Transportation	1,670,726.43	0.00	1,670,726.43	0.00	0.00
Support Serv - Planning & Research	141,970.36	0.00	141,970.36	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,274.85	0.00	3,232.50	42.35	42.35
Support Serv - Technology	14,656.00	0.00	0.00	14,656.00	14,656.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	22,478.30	0.00	22,478.30	0.00	0.00
Payments to Government Agencies	1,707,547.45	1,707,547.45	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	367,530.22	367,530.22	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
	21,436,266.82	**3,051,340.01**	**16,688,217.44**	**1,696,709.37**	**759,842.07**

Michigan Department of Education
Costs for the Development of 2013-2014 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	5,153,463.67	3,623.05	5,149,840.62	0.00	0.00
Support Serv - Pupil	304,086.37	0.00	304,086.37	0.00	0.00
Support Serv - Instructional	247,949.06	47,750.41	200,198.65	0.00	0.00
Support Serv - Board of Ed	52,697.07	0.00	52,697.07	0.00	0.00
Support Serv - Executive Adm	168,568.98	0.00	168,568.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	527,075.60	0.00	527,075.60	0.00	0.00
Support Serv - Business	124,629.94	9,396.51	0.00	115,233.43	115,233.43
Operations and Maintenance	792,285.40	16,386.72	19,563.23	756,335.45	0.00
Pupil Transportation	552,843.62	604.56	552,239.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,453.23	0.00	861.20	1,592.03	1,592.03
Support Serv - Technology	138,989.12	0.00	27,880.26	111,108.86	111,108.86
Support Serv - Pupil Accounting	8,923.47	0.00	8,923.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244,168.63	0.00	244,168.63	0.00	0.00
Community Services	3,857.08	0.00	3,857.08	0.00	0.00
Payments to Government Agencies	3,691.13	3,691.13	0.00	0.00	0.00
Facilities Acquisition	17,726.00	17,726.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	455,768.28	242,925.83	212,842.45	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 **	1,164,155.58	1,164,155.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	308,819.32	308,819.32	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
	10,272,151.55	**1,815,079.11**	**7,472,802.67**	**984,269.77**	**227,934.32**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
59045 Montabella Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,556,039.03	0.00	4,556,039.03	0.00	0.00
Support Serv - Pupil	356,944.12	0.00	356,944.12	0.00	0.00
Support Serv - Instructional	382,474.18	150.00	382,324.18	0.00	0.00
Support Serv - Board of Ed	44,419.31	945.50	43,473.81	0.00	0.00
Support Serv - Executive Adm	73,198.65	0.00	73,198.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	318,705.15	0.00	318,705.15	0.00	0.00
Support Serv - Business	234,453.57	50,790.34	0.00	183,663.23	183,663.23
Operations and Maintenance	537,439.30	0.00	0.00	537,439.30	0.00
Pupil Transportation	371,527.66	0.00	371,527.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,841.17	0.00	4,841.17	0.00	0.00
Support Serv - Staff & Personnel	3,087.53	0.00	275.00	2,812.53	2,812.53
Support Serv - Technology	92,457.94	0.00	940.00	91,517.94	91,517.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,766.00	0.00	12,766.00	0.00	0.00
Support Serv - Other	152,132.74	2,414.38	149,718.36	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	456,193.83	258,199.42	197,994.41	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 **	1,113,290.22	1,113,290.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	341,035.62	341,035.62	0.00	0.00	0.00
Trust Funds					
All Costs *	450.00	0.00	450.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,051,456.02	**1,766,825.48**	**6,469,197.54**	**815,433.00**	**277,993.70**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
59070 Greenville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,807,623.63	4,789.00	18,802,834.63	0.00	0.00
Support Serv - Pupil	1,945,821.00	0.00	1,945,821.00	0.00	0.00
Support Serv - Instructional	1,360,334.00	70,799.87	1,289,534.13	0.00	0.00
Support Serv - Board of Ed	74,445.34	0.00	74,445.34	0.00	0.00
Support Serv - Executive Adm	315,870.73	0.00	315,870.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,861,387.72	0.00	1,861,387.72	0.00	0.00
Support Serv - Business	454,275.00	74,828.03	0.00	379,446.97	379,446.97
Operations and Maintenance	2,474,370.71	7,637.60	0.00	2,466,733.11	0.00
Pupil Transportation	1,340,798.86	9,812.50	1,330,986.36	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	238,060.88	0.00	185.10	237,875.78	237,875.78
Support Serv - Technology	618,166.33	151,753.32	9,106.05	457,306.96	457,306.96
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	723,106.00	5,714.97	717,391.03	0.00	0.00
Community Services	188,424.00	7,509.61	180,914.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,337,832.68	770,819.86	567,012.82	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 **	5,536,776.45	5,536,776.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,251,397.29	9,251,397.29	0.00	0.00	0.00
Trust Funds					
All Costs *	13,717.80	0.00	13,717.80	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
	46,542,408.42	**15,891,838.50**	**27,109,207.10**	**3,541,362.82**	**1,074,629.71**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
59080 Tri County Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,588,733.64	120,432.85	11,468,300.79	0.00	0.00
Support Serv - Pupil	815,045.09	0.00	815,045.09	0.00	0.00
Support Serv - Instructional	601,570.50	110,656.00	490,914.50	0.00	0.00
Support Serv - Board of Ed	131,757.40	0.00	131,757.40	0.00	0.00
Support Serv - Executive Adm	212,201.56	172.00	212,029.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	967,933.36	0.00	967,933.36	0.00	0.00
Support Serv - Business	301,156.22	13,734.90	0.00	287,421.32	287,421.32
Operations and Maintenance	1,560,040.14	86,932.20	0.00	1,473,107.94	0.00
Pupil Transportation	1,347,058.44	188,971.90	1,158,086.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,132.27	0.00	15,132.27	0.00	0.00
Support Serv - Technology	411,407.69	82,795.56	0.00	328,612.13	328,612.13
Support Serv - Pupil Accounting	100,092.50	0.00	100,092.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	349,631.78	891.00	348,740.78	0.00	0.00
Community Services	4,584.18	0.00	4,584.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	293,631.63	160,623.63	133,008.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	38,365.25	0.00	38,365.25	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,362.00	0.00	1,362.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	792,660.45	378,402.21	414,258.24	0.00	0.00
Community Services	37,778.11	915.02	36,863.09	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 **	1,083,740.64	1,083,740.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,460,524.94	2,460,524.94	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	52,815.65	52,815.65	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,167,223.44	**4,741,608.50**	**16,336,473.55**	**2,089,141.39**	**616,033.45**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
59090 Lakeview Community Schools (Montcalm)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,149,717.72	923.00	7,148,794.72	0.00	0.00
Support Serv - Pupil	577,234.46	0.00	577,234.46	0.00	0.00
Support Serv - Instructional	173,227.19	0.00	173,227.19	0.00	0.00
Support Serv - Board of Ed	82,602.80	0.00	82,602.80	0.00	0.00
Support Serv - Executive Adm	210,072.25	760.00	209,312.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	685,597.23	300.70	685,296.53	0.00	0.00
Support Serv - Business	188,941.93	26,889.03	0.00	162,052.90	162,052.90
Operations and Maintenance	959,628.62	4,000.00	0.00	955,628.62	0.00
Pupil Transportation	535,883.99	656.71	535,227.28	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	36,947.06	0.00	29,208.98	7,738.08	7,738.08
Support Serv - Technology	159,356.86	0.00	0.00	159,356.86	159,356.86
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	6,419.51	0.00	6,419.51	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	11,500.00	0.00	11,385.00	115.00	0.00
Pupil Transportation	4,892.40	0.00	4,892.40	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	832,667.06	351,056.63	481,610.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,995,737.69	1,995,737.69	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
	13,610,426.77	**2,380,323.76**	**9,945,211.55**	**1,284,891.46**	**329,147.84**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
59125 Central Montcalm Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,738,791.17	11,257.49	9,727,533.68	0.00	0.00
Support Serv - Pupil	736,639.02	0.00	736,639.02	0.00	0.00
Support Serv - Instructional	344,232.39	0.00	344,232.39	0.00	0.00
Support Serv - Board of Ed	88,711.87	0.00	88,711.87	0.00	0.00
Support Serv - Executive Adm	357,692.04	0.00	357,692.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,085,099.09	0.00	1,085,099.09	0.00	0.00
Support Serv - Business	291,709.33	64,657.92	4,386.05	222,665.36	222,665.36
Operations and Maintenance	1,396,275.81	0.00	3,982.00	1,392,293.81	0.00
Pupil Transportation	1,017,278.14	30,150.00	987,128.14	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	11,285.84	0.00	2,203.06	9,082.78	9,082.78
Support Serv - Technology	279,188.94	48,323.32	5,717.49	225,148.13	225,148.13
Support Serv - Pupil Accounting	5,993.00	0.00	5,993.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	170,614.52	0.00	170,614.52	0.00	0.00
Community Services	22,640.30	0.00	22,640.30	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	13,428.82	0.00	0.00	13,428.82	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	451.20	0.00	0.00	451.20	451.20
Support Serv - Technology	2,784.00	0.00	0.00	2,784.00	2,784.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,011,695.29	422,202.53	589,492.76	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 **	2,026,307.58	2,026,307.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,877.54	13,877.54	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
	18,614,695.89	**2,616,776.38**	**14,132,065.41**	**1,865,854.10**	**460,131.47**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
59150 Vestaburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,568,135.06	0.00	3,568,135.06	0.00	0.00
Support Serv - Pupil	293,974.22	0.00	293,974.22	0.00	0.00
Support Serv - Instructional	64,527.29	0.00	64,527.29	0.00	0.00
Support Serv - Board of Ed	42,502.67	0.00	42,502.67	0.00	0.00
Support Serv - Executive Adm	233,804.91	0.00	233,804.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	330,935.40	0.00	330,935.40	0.00	0.00
Support Serv - Business	96,556.52	7,382.04	1,537.77	87,636.71	87,636.71
Operations and Maintenance	512,683.20	0.00	0.00	512,683.20	0.00
Pupil Transportation	269,004.00	0.00	269,004.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	99,622.67	11,918.00	0.00	87,704.67	87,704.67
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	149,322.10	0.00	149,322.10	0.00	0.00
Community Services	5,097.09	0.00	5,097.09	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	1,298.28	0.00	0.00	1,298.28	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	2,039.43	0.00	0.00	2,039.43	2,039.43
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	256,349.25	128,196.23	128,153.02	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 **	1,314,442.14	1,314,442.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,240,294.23	**1,461,938.41**	**5,086,993.53**	**691,362.29**	**177,380.81**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
59901 Threshold Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	835,295.87	0.00	835,295.87	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	10,049.49	0.00	10,049.49	0.00	0.00
Support Serv - Board of Ed	4,129.83	0.00	4,129.83	0.00	0.00
Support Serv - Executive Adm	48,815.95	0.00	48,815.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	161,078.06	0.00	161,078.06	0.00	0.00
Support Serv - Business	59,830.41	0.00	0.00	59,830.41	59,830.41
Operations and Maintenance	212,387.09	0.00	0.00	212,387.09	0.00
Pupil Transportation	239,842.19	0.00	239,842.19	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	43,923.13	0.00	2,062.77	41,860.36	41,860.36
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	4,015.77	0.00	4,015.77	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	139,134.75	8,288.25	130,846.50	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
	1,758,502.54	**8,288.25**	**1,436,136.43**	**314,077.86**	**101,690.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
60010 Atlanta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,026,063.40	44,754.21	1,981,309.19	0.00	0.00
Support Serv - Pupil	105,967.29	0.00	105,967.29	0.00	0.00
Support Serv - Instructional	65,059.50	0.00	65,059.50	0.00	0.00
Support Serv - Board of Ed	126,415.02	0.00	126,415.02	0.00	0.00
Support Serv - Executive Adm	144,394.94	0.00	144,394.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	120,949.04	0.00	120,949.04	0.00	0.00
Support Serv - Business	199,355.63	10,532.26	14,164.48	174,658.89	174,658.89
Operations and Maintenance	331,868.16	0.00	1,944.00	329,924.16	0.00
Pupil Transportation	267,234.99	73,685.95	193,549.04	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	183.75	0.00	0.00	183.75	183.75
Support Serv - Technology	124,842.17	75,756.94	0.00	49,085.23	49,085.23
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	76,671.35	0.00	76,671.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	155,138.43	61,359.55	93,778.88	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 **	555,950.47	555,950.47	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
	4,300,094.14	**822,039.38**	**2,924,202.73**	**553,852.03**	**223,927.87**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
60020 Hillman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,667,953.49	14,594.40	2,653,359.09	0.00	0.00
Support Serv - Pupil	49,988.55	0.00	49,988.55	0.00	0.00
Support Serv - Instructional	11,215.26	0.00	11,215.26	0.00	0.00
Support Serv - Board of Ed	33,932.02	0.00	33,932.02	0.00	0.00
Support Serv - Executive Adm	50,109.37	0.00	50,109.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	304,176.76	0.00	304,176.76	0.00	0.00
Support Serv - Business	140,888.12	19,746.94	11,264.00	109,877.18	109,877.18
Operations and Maintenance	565,482.89	28,950.30	0.00	536,532.59	0.00
Pupil Transportation	302,025.15	1,397.90	300,627.25	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	21,369.95	0.00	0.00	21,369.95	21,369.95
Support Serv - Technology	74,580.60	0.00	0.00	74,580.60	74,580.60
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	96,653.67	0.00	96,653.67	0.00	0.00
Community Services	350.00	0.00	350.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	302,810.23	145,406.88	157,403.35	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 **	598,175.97	598,175.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,219,712.03	**808,272.39**	**3,669,079.32**	**742,360.32**	**205,827.73**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61000 Muskegon Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,182.09	0.00	21,182.09	0.00	0.00
Support Serv - Pupil	458,108.87	550.00	457,558.87	0.00	0.00
Support Serv - Instructional	3,242,278.62	67,241.55	3,175,037.07	0.00	0.00
Support Serv - Board of Ed	46,097.35	2,735.00	43,362.35	0.00	0.00
Support Serv - Executive Adm	566,881.29	2,098.93	564,782.36	0.00	0.00
Support Serv - Grant Writer	1,599.57	0.00	1,599.57	0.00	0.00
Support Serv - School Adm	104,946.05	0.00	104,946.05	0.00	0.00
Support Serv - Business	1,459,823.98	17,764.07	134,780.38	1,307,279.53	1,307,279.53
Operations and Maintenance	313,863.29	8,584.04	24.58	305,254.67	0.00
Pupil Transportation	834,993.45	158,560.00	676,433.45	0.00	0.00
Support Serv - Planning & Research	444.36	0.00	444.36	0.00	0.00
Support Serv - Communication	238,815.29	0.00	238,815.29	0.00	0.00
Support Serv - Staff & Personnel	384,918.04	3,338.96	23,490.57	358,088.51	358,088.51
Support Serv - Technology	2,149,257.93	70,913.45	951.03	2,077,393.45	2,077,393.45
Support Serv - Pupil Accounting	32,399.97	0.00	32,399.97	0.00	0.00
Support Serv - Central - Other	126,536.23	0.00	126,536.23	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,127,981.91	37,858.35	1,090,123.56	0.00	0.00
Payments to Government Agencies	9,557,820.85	9,557,820.85	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,581,008.32	376,019.20	8,204,989.12	0.00	0.00
Support Serv - Pupil	3,247,315.11	55,271.14	3,192,043.97	0.00	0.00
Support Serv - Instructional	1,437,340.56	7,016.45	1,430,324.11	0.00	0.00
Support Serv - Board of Ed	101,478.52	0.00	101,478.52	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	937,388.68	3,611.95	933,776.73	0.00	0.00
Support Serv - Business	44,420.22	0.00	0.00	44,420.22	44,420.22
Operations and Maintenance	889,321.04	28,033.85	15,152.33	846,134.86	0.00
Pupil Transportation	3,678,017.45	0.00	3,678,017.45	0.00	0.00
Support Serv - Planning & Research	65,734.05	0.00	65,734.05	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	42,197.75	0.00	16,635.09	25,562.66	25,562.66
Support Serv - Technology	232,764.38	0.00	0.00	232,764.38	232,764.38
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	119,854.84	9,994.52	109,860.32	0.00	0.00
Community Services	27,407.23	0.00	27,407.23	0.00	0.00
Payments to Government Agencies	18,828,271.97	18,828,271.97	0.00	0.00	0.00
Facilities Acquisition	250,801.21	249,146.11	1,655.10	0.00	0.00
Debt Service Funds					
All Costs **	59,833.81	59,833.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	257,051.37	257,051.37	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	10,401.82	10,401.82	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,478,557.47	**29,812,117.39**	**24,469,541.80**	**5,196,898.28**	**4,045,508.75**

Michigan Department of Education
Costs for the Development of 2013-2014 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	31,449,591.34	7,202.33	31,442,389.01	0.00	0.00
Support Serv - Pupil	6,291,653.75	0.00	6,291,653.75	0.00	0.00
Support Serv - Instructional	3,623,879.10	0.00	3,623,879.10	0.00	0.00
Support Serv - Board of Ed	183,062.35	0.00	183,062.35	0.00	0.00
Support Serv - Executive Adm	354,649.26	0.00	354,649.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,263,640.40	0.00	2,263,640.40	0.00	0.00
Support Serv - Business	1,300,395.86	124,259.39	4,480.00	1,171,656.47	1,171,656.47
Operations and Maintenance	5,416,969.95	0.00	716,839.27	4,700,130.68	0.00
Pupil Transportation	2,594,480.12	0.00	2,594,480.12	0.00	0.00
Support Serv - Planning & Research	177,772.50	0.00	177,772.50	0.00	0.00
Support Serv - Communication	91,158.97	4,519.92	86,639.05	0.00	0.00
Support Serv - Staff & Personnel	488,189.80	0.00	38,951.17	449,238.63	449,238.63
Support Serv - Technology	912,632.98	0.00	0.00	912,632.98	912,632.98
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	598,405.14	548.00	597,857.14	0.00	0.00
Community Services	2,277,513.79	0.00	2,277,513.79	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	4,013.11	0.00	3,892.72	120.39	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	2,565,722.87	170,644.60	2,395,078.27	0.00	0.00
Community Services	2,057,833.82	746,650.80	1,311,183.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,428,948.79	4,428,948.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	624,013.79	624,013.79	0.00	0.00	0.00
Trust Funds					
All Costs *	52,705.87	0.00	52,705.87	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	702,871.24	702,871.24	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	68,460,104.80	**6,809,658.86**	**54,416,666.79**	**7,233,779.15**	**2,533,528.08**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61020 Muskegon Heights School District
Form R0418A

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

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61060 Mona Shores Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,243,076.37	29,925.64	21,213,150.73	0.00	0.00
Support Serv - Pupil	2,435,114.26	0.00	2,435,114.26	0.00	0.00
Support Serv - Instructional	997,585.43	22,220.57	975,364.86	0.00	0.00
Support Serv - Board of Ed	155,196.96	0.00	155,196.96	0.00	0.00
Support Serv - Executive Adm	401,944.55	0.00	401,944.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,900,916.72	0.00	1,900,916.72	0.00	0.00
Support Serv - Business	496,326.93	127,324.05	0.00	369,002.88	369,002.88
Operations and Maintenance	2,608,427.21	0.00	0.00	2,608,427.21	0.00
Pupil Transportation	1,084,343.99	0.00	1,084,343.99	0.00	0.00
Support Serv - Planning & Research	7,205.70	0.00	7,205.70	0.00	0.00
Support Serv - Communication	17,635.49	0.00	17,635.49	0.00	0.00
Support Serv - Staff & Personnel	351,784.25	0.00	0.00	351,784.25	351,784.25
Support Serv - Technology	791,722.58	64,412.07	0.00	727,310.51	727,310.51
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	875,919.73	248.90	875,670.83	0.00	0.00
Community Services	30,350.38	0.00	30,350.38	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	84,277.20	163.50	84,113.70	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	614.48	0.00	0.00	614.48	614.48
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	182.17	0.00	182.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,614.17	0.00	1,614.17	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,002,489.30	456,484.30	546,005.00	0.00	0.00
Community Services	686,537.91	11,438.40	675,099.51	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 **	13,397,406.51	13,397,406.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	912,301.28	912,301.28	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
	49,482,973.57	**15,021,925.22**	**30,403,909.02**	**4,057,139.33**	**1,448,712.12**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61065 Oakridge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,264,806.74	8,680.18	10,256,126.56	0.00	0.00
Support Serv - Pupil	781,247.00	0.00	781,247.00	0.00	0.00
Support Serv - Instructional	586,319.37	0.00	586,319.37	0.00	0.00
Support Serv - Board of Ed	111,548.66	0.00	111,548.66	0.00	0.00
Support Serv - Executive Adm	212,270.74	0.00	212,270.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	969,580.82	14,722.25	954,858.57	0.00	0.00
Support Serv - Business	432,442.29	30,227.14	34,484.37	367,730.78	367,730.78
Operations and Maintenance	1,296,751.11	7,215.90	300.00	1,289,235.21	0.00
Pupil Transportation	776,557.82	0.00	776,557.82	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	12,514.90	0.00	1,669.33	10,845.57	10,845.57
Support Serv - Technology	278,407.98	5,163.10	0.00	273,244.88	273,244.88
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	308,122.71	0.00	308,122.71	0.00	0.00
Community Services	39,051.12	0.00	39,051.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	884,890.72	388,735.29	496,155.43	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 **	2,168,447.71	2,168,447.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,994,142.22	5,994,142.22	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
	25,117,101.91	**8,617,333.79**	**14,558,711.68**	**1,941,056.44**	**651,821.23**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61080 Fruitport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,853,221.61	2,350.00	17,850,871.61	0.00	0.00
Support Serv - Pupil	3,088,917.89	0.00	3,088,917.89	0.00	0.00
Support Serv - Instructional	1,113,028.02	0.00	1,113,028.02	0.00	0.00
Support Serv - Board of Ed	55,272.26	0.00	55,272.26	0.00	0.00
Support Serv - Executive Adm	294,011.59	0.00	294,011.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,448,043.52	0.00	1,448,043.52	0.00	0.00
Support Serv - Business	439,993.15	58,510.04	971.04	380,512.07	380,512.07
Operations and Maintenance	2,277,402.57	4,594.95	3,931.22	2,268,876.40	0.00
Pupil Transportation	1,073,090.59	0.00	1,073,090.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,919.69	0.00	20,919.69	0.00	0.00
Support Serv - Staff & Personnel	6,951.62	0.00	6,951.62	0.00	0.00
Support Serv - Technology	435,138.68	21,847.00	0.00	413,291.68	413,291.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,962.80	0.00	1,962.80	0.00	0.00
Support Serv - Other	440,666.67	0.00	440,666.67	0.00	0.00
Community Services	340,614.32	16,160.08	324,454.24	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	657.31	0.00	0.00	657.31	657.31
Operations and Maintenance	11,697.97	0.00	10,100.71	1,597.26	0.00
Pupil Transportation	3,947.80	0.00	3,947.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,056,543.02	573,792.72	482,750.30	0.00	0.00
Community Services	536,960.58	0.00	536,960.58	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 **	12,081,789.71	12,081,789.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,559,153.16	2,559,153.16	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
	45,139,984.53	**15,318,197.66**	**26,756,852.15**	**3,064,934.72**	**794,461.06**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61120 Holton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,431,314.00	0.00	5,431,314.00	0.00	0.00
Support Serv - Pupil	402,230.07	0.00	402,230.07	0.00	0.00
Support Serv - Instructional	99,153.00	0.00	99,153.00	0.00	0.00
Support Serv - Board of Ed	37,284.71	0.00	37,284.71	0.00	0.00
Support Serv - Executive Adm	241,831.63	0.00	241,831.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	400,035.68	0.00	400,035.68	0.00	0.00
Support Serv - Business	158,233.75	12,509.64	14,715.59	131,008.52	131,008.52
Operations and Maintenance	738,991.70	0.00	13,876.14	725,115.56	0.00
Pupil Transportation	674,594.55	0.00	674,594.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,752.00	0.00	1,752.00	0.00	0.00
Support Serv - Staff & Personnel	5,985.21	0.00	5,985.21	0.00	0.00
Support Serv - Technology	171,777.46	5,000.00	0.00	166,777.46	166,777.46
Support Serv - Pupil Accounting	5,388.85	0.00	5,388.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	173,217.17	0.00	173,217.17	0.00	0.00
Community Services	1,307.20	0.00	1,307.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	445,832.64	236,989.50	208,843.14	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 **	1,152,887.88	1,152,887.88	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
	10,141,817.50	**1,407,387.02**	**7,711,528.94**	**1,022,901.54**	**297,785.98**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61180 Montague Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,022,105.16	0.00	8,022,105.16	0.00	0.00
Support Serv - Pupil	620,774.66	0.00	620,774.66	0.00	0.00
Support Serv - Instructional	223,182.31	0.00	223,182.31	0.00	0.00
Support Serv - Board of Ed	39,771.48	0.00	39,771.48	0.00	0.00
Support Serv - Executive Adm	260,772.99	0.00	260,772.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	804,722.27	0.00	804,722.27	0.00	0.00
Support Serv - Business	290,562.02	66,371.31	0.00	224,190.71	224,190.71
Operations and Maintenance	1,275,691.44	37,900.00	0.00	1,237,791.44	0.00
Pupil Transportation	587,075.37	0.00	587,075.37	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	2,926.41	0.00	1,895.41	1,031.00	1,031.00
Support Serv - Technology	209,670.11	16,193.00	0.00	193,477.11	193,477.11
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	286,726.77	0.00	286,726.77	0.00	0.00
Community Services	681.72	0.00	681.72	0.00	0.00
Payments to Government Agencies	43,215.00	43,215.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,285.25	0.00	0.00	11,285.25	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	749,323.46	413,699.76	335,623.70	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 **	7,800,495.86	7,800,495.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,642,330.25	2,642,330.25	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
	23,873,212.53	**11,020,205.18**	**11,185,231.84**	**1,667,775.51**	**418,698.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61190 Orchard View Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,650,505.41	11,790.52	15,638,714.89	0.00	0.00
Support Serv - Pupil	972,773.89	0.00	972,773.89	0.00	0.00
Support Serv - Instructional	425,005.55	0.00	425,005.55	0.00	0.00
Support Serv - Board of Ed	49,396.42	0.00	49,396.42	0.00	0.00
Support Serv - Executive Adm	272,863.06	0.00	272,863.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,463,274.55	0.00	1,463,274.55	0.00	0.00
Support Serv - Business	408,983.88	77,597.00	0.00	331,386.88	331,386.88
Operations and Maintenance	1,498,897.46	1,046.23	57,275.27	1,440,575.96	0.00
Pupil Transportation	1,112,868.66	616.00	1,112,252.66	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	3,966.00	0.00	3,966.00	0.00	0.00
Support Serv - Technology	291,088.09	0.00	57,591.25	233,496.84	233,496.84
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	403,078.97	8,020.21	395,058.76	0.00	0.00
Community Services	4,778.30	0.00	4,778.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	161,801.00	161,801.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	428,235.45	0.00	428,235.45	0.00	0.00
Support Serv - Pupil	101,543.76	0.00	101,543.76	0.00	0.00
Support Serv - Instructional	594,249.55	0.00	594,249.55	0.00	0.00
Support Serv - Board of Ed	12,000.00	0.00	12,000.00	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	19,667.26	0.00	19,667.26	0.00	0.00
Support Serv - Business	156,794.10	0.00	141,725.25	15,068.85	15,068.85
Operations and Maintenance	525,308.83	0.00	223,718.43	301,590.40	0.00
Pupil Transportation	8,335.62	0.00	8,335.62	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	32,114.13	0.00	13,632.58	18,481.55	18,481.55
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	1,462,952.34	694,506.83	768,445.51	0.00	0.00
Community Services	6,485,349.10	134,236.57	6,351,112.53	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 **	22,254,707.98	22,254,707.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	78,448.00	78,448.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,878,987.36	**23,422,770.34**	**29,115,616.54**	**2,340,600.48**	**598,434.12**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61210 Ravenna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,769,474.85	3,374.68	5,766,100.17	0.00	0.00
Support Serv - Pupil	498,834.24	0.00	498,834.24	0.00	0.00
Support Serv - Instructional	220,616.54	0.00	220,616.54	0.00	0.00
Support Serv - Board of Ed	51,195.28	0.00	51,195.28	0.00	0.00
Support Serv - Executive Adm	231,345.53	0.00	231,345.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	445,904.21	3,347.99	442,556.22	0.00	0.00
Support Serv - Business	148,531.78	10,760.81	0.00	137,770.97	137,770.97
Operations and Maintenance	967,528.96	0.00	23,034.98	944,493.98	0.00
Pupil Transportation	556,158.99	0.00	556,158.99	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	29,657.87	0.00	560.46	29,097.41	29,097.41
Support Serv - Technology	197,352.21	0.00	0.00	197,352.21	197,352.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	62,575.79	0.00	62,575.79	0.00	0.00
Support Serv - Other	212,361.52	0.00	212,361.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	37.08	37.08	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	586,725.88	285,993.40	300,732.48	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 **	1,936,395.02	1,936,395.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	477,385.54	477,385.54	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
	12,392,081.29	**2,717,294.52**	**8,366,072.20**	**1,308,714.57**	**364,220.59**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61220 Reeths-Puffer Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,995,665.30	17,729.05	21,977,936.25	0.00	0.00
Support Serv - Pupil	2,856,191.69	0.00	2,856,191.69	0.00	0.00
Support Serv - Instructional	1,252,389.47	0.00	1,252,389.47	0.00	0.00
Support Serv - Board of Ed	78,198.82	0.00	78,198.82	0.00	0.00
Support Serv - Executive Adm	336,629.04	0.00	336,629.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,099,859.68	0.00	2,099,859.68	0.00	0.00
Support Serv - Business	482,296.10	114,077.65	0.00	368,218.45	368,218.45
Operations and Maintenance	2,385,781.10	64,392.13	250.00	2,321,138.97	0.00
Pupil Transportation	1,193,359.61	0.00	1,193,359.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,701.07	0.00	14,701.07	0.00	0.00
Support Serv - Staff & Personnel	210,693.96	0.00	13,651.04	197,042.92	197,042.92
Support Serv - Technology	433,123.49	0.00	0.00	433,123.49	433,123.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	29,077.07	0.00	29,077.07	0.00	0.00
Support Serv - Other	706,124.74	0.00	706,124.74	0.00	0.00
Community Services	373,688.65	0.00	373,688.65	0.00	0.00
Payments to Government Agencies	88,417.00	88,417.00	0.00	0.00	0.00
Facilities Acquisition	73,450.00	73,450.00	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	2,340.00	0.00	2,340.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	91,415.55	61,184.15	28,719.83	1,511.57	0.00
Pupil Transportation	7,311.14	0.00	7,311.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,229,442.07	601,866.49	627,575.58	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 **	7,248,244.13	7,248,244.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,876,734.11	5,876,734.11	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
	49,065,133.79	**14,146,094.71**	**31,598,003.68**	**3,321,035.40**	**998,384.86**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61230 North Muskegon Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,769,862.16	0.00	5,769,862.16	0.00	0.00
Support Serv - Pupil	418,011.26	1,128.00	416,883.26	0.00	0.00
Support Serv - Instructional	168,185.37	0.00	168,185.37	0.00	0.00
Support Serv - Board of Ed	23,754.54	0.00	23,754.54	0.00	0.00
Support Serv - Executive Adm	270,735.78	0.00	270,735.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	413,758.07	0.00	413,758.07	0.00	0.00
Support Serv - Business	100,573.55	325.70	0.00	100,247.85	100,247.85
Operations and Maintenance	582,984.29	2,963.00	0.00	580,021.29	0.00
Pupil Transportation	108,215.31	0.00	108,215.31	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	4,669.23	0.00	36.69	4,632.54	4,632.54
Support Serv - Technology	134,738.66	6,537.69	0.00	128,200.97	128,200.97
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	198,241.20	0.00	198,241.20	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	72,650.00	72,650.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	332,929.52	204,469.49	128,460.03	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 **	1,512,151.26	1,512,151.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	56,795.78	56,795.78	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
	10,168,255.98	**1,857,020.92**	**7,498,132.41**	**813,102.65**	**233,081.36**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61240 Whitehall District Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,221,157.57	6,230.00	12,214,927.57	0.00	0.00
Support Serv - Pupil	969,227.22	0.00	969,227.22	0.00	0.00
Support Serv - Instructional	707,344.99	0.00	707,344.99	0.00	0.00
Support Serv - Board of Ed	63,272.24	0.00	63,272.24	0.00	0.00
Support Serv - Executive Adm	322,795.60	0.00	322,795.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	951,325.39	0.00	951,325.39	0.00	0.00
Support Serv - Business	450,182.19	130,154.95	0.00	320,027.24	320,027.24
Operations and Maintenance	1,415,600.51	64,383.00	78,369.13	1,272,848.38	0.00
Pupil Transportation	683,732.66	12,020.99	671,711.67	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	45,998.12	0.00	35,935.46	10,062.66	10,062.66
Support Serv - Technology	281,976.27	12,750.93	0.00	269,225.34	269,225.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	10,587.27	0.00	10,587.27	0.00	0.00
Support Serv - Other	487,678.26	0.00	487,678.26	0.00	0.00
Community Services	2,329.53	0.00	2,329.53	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	28,109.74	0.00	28,109.74	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	5,020.00	0.00	5,020.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	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	46,007.88	1,060.18	18,947.70	26,000.00	0.00
Pupil Transportation	2,962.01	0.00	2,962.01	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	31,871.82	0.00	0.00	31,871.82	31,871.82
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	781,993.53	436,863.32	345,130.21	0.00	0.00
Community Services	2,984,974.36	20,118.02	2,964,856.34	0.00	0.00
Payments to Government Agencies	38,250.00	38,250.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,707,397.40	11,707,397.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,932,390.54	5,932,390.54	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
	40,212,185.10	**18,361,619.33**	**19,880,530.33**	**1,970,035.44**	**671,187.06**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61902 Timberland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,302,170.00	0.00	2,302,170.00	0.00	0.00
Support Serv - Pupil	158,883.00	0.00	158,883.00	0.00	0.00
Support Serv - Instructional	362,034.00	0.00	362,034.00	0.00	0.00
Support Serv - Board of Ed	66,800.00	0.00	66,800.00	0.00	0.00
Support Serv - Executive Adm	214,066.00	0.00	214,066.00	0.00	0.00
Support Serv - Grant Writer	10,120.00	0.00	10,120.00	0.00	0.00
Support Serv - School Adm	334,725.00	0.00	334,725.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	1,045,254.00	0.00	0.00	1,045,254.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26,809.00	0.00	26,809.00	0.00	0.00
Support Serv - Staff & Personnel	53,313.00	0.00	0.00	53,313.00	53,313.00
Support Serv - Technology	36,938.00	0.00	0.00	36,938.00	36,938.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	217,368.00	9,201.00	208,167.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,909,112.00	**9,201.00**	**3,707,501.00**	**1,192,410.00**	**147,156.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
61903 WayPoint Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,042,606.94	0.00	1,042,606.94	0.00	0.00
Support Serv - Pupil	73,118.66	0.00	73,118.66	0.00	0.00
Support Serv - Instructional	10,043.00	0.00	10,043.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	381,372.31	0.00	381,372.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,218.85	0.00	2,218.85	0.00	0.00
Support Serv - Business	38,871.86	1,990.02	0.00	36,881.84	36,881.84
Operations and Maintenance	155,526.58	8,750.00	15,523.50	131,253.08	0.00
Pupil Transportation	132,286.02	24,900.00	107,386.02	0.00	0.00
Support Serv - Planning & Research	13,000.00	0.00	13,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,355.00	0.00	1,355.00	0.00	0.00
Support Serv - Technology	47,617.58	0.00	0.00	47,617.58	47,617.58
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	17,817.39	0.00	17,817.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	140,918.65	0.00	140,918.65	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
	2,056,752.84	**35,640.02**	**1,805,360.32**	**215,752.50**	**84,499.42**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,154,111.91	24,393.29	1,129,718.62	0.00	0.00
Support Serv - Pupil	136,407.34	0.00	136,407.34	0.00	0.00
Support Serv - Instructional	68,036.61	0.00	68,036.61	0.00	0.00
Support Serv - Board of Ed	16,354.00	0.00	16,354.00	0.00	0.00
Support Serv - Executive Adm	347,279.93	0.00	347,279.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	174,731.79	4,435.00	170,296.79	0.00	0.00
Support Serv - Business	7,159.85	7,159.85	0.00	0.00	0.00
Operations and Maintenance	400,544.56	0.00	0.00	400,544.56	0.00
Pupil Transportation	261,160.74	0.00	261,160.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	38,948.34	0.00	38,948.34	0.00	0.00
Support Serv - Staff & Personnel	1,621.77	0.00	0.00	1,621.77	1,621.77
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	215,521.31	13,331.36	202,189.95	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
	2,821,878.15	**49,319.50**	**2,370,392.32**	**402,166.33**	**1,621.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
62000 Newaygo County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	902,610.45	4,394.45	898,216.00	0.00	0.00
Support Serv - Pupil	30,843.36	0.00	30,843.36	0.00	0.00
Support Serv - Instructional	672,617.36	0.00	672,617.36	0.00	0.00
Support Serv - Board of Ed	76,269.72	768.00	75,501.72	0.00	0.00
Support Serv - Executive Adm	272,811.55	0.00	272,811.55	0.00	0.00
Support Serv - Grant Writer	8,883.82	0.00	8,883.82	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	457,437.79	934.37	19,525.90	436,977.52	436,977.52
Operations and Maintenance	452,197.01	3,221.03	0.00	448,975.98	0.00
Pupil Transportation	358.55	0.00	358.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,990.25	0.00	12,990.25	0.00	0.00
Support Serv - Staff & Personnel	71,768.08	0.00	0.00	71,768.08	71,768.08
Support Serv - Technology	95,764.73	0.00	0.00	95,764.73	95,764.73
Support Serv - Pupil Accounting	27,561.09	0.00	27,561.09	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,428,320.49	857.83	1,427,462.66	0.00	0.00
Payments to Government Agencies	217,600.00	217,600.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,343,891.80	263,867.55	4,080,024.25	0.00	0.00
Support Serv - Pupil	3,725,019.29	914.76	3,724,104.53	0.00	0.00
Support Serv - Instructional	1,245,588.75	5,174.86	1,240,413.89	0.00	0.00
Support Serv - Board of Ed	38,413.58	0.00	38,413.58	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	451,739.28	0.00	451,739.28	0.00	0.00
Support Serv - Business	230,351.61	9,093.98	20,529.26	200,728.37	200,728.37
Operations and Maintenance	591,136.42	19,500.00	321,200.72	250,435.70	0.00
Pupil Transportation	11,302.20	0.00	11,302.20	0.00	0.00
Support Serv - Planning & Research	62,084.43	0.00	62,084.43	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	303,410.74	0.00	109,387.96	194,022.78	194,022.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,474.51	0.00	3,474.51	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	24,335.52	0.00	24,335.52	0.00	0.00
Payments to Government Agencies	2,242,528.20	2,242,528.20	0.00	0.00	0.00
Facilities Acquisition	309,052.98	309,052.98	0.00	0.00	0.00
Debt Service Funds					
All Costs **	150,603.60	150,603.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,367,062.92	1,367,062.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,485,244.71	47,437.64	1,437,807.07	0.00	0.00
Internal Service Funds					
All Costs	248,446.51	248,446.51	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,561,721.30	**4,891,458.68**	**14,971,589.46**	**1,698,673.16**	**999,261.48**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
62040 Fremont Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,743,710.75	11,364.66	13,732,346.09	0.00	0.00
Support Serv - Pupil	563,852.37	0.00	563,852.37	0.00	0.00
Support Serv - Instructional	295,851.17	0.00	295,851.17	0.00	0.00
Support Serv - Board of Ed	97,207.11	0.00	97,207.11	0.00	0.00
Support Serv - Executive Adm	240,742.47	0.00	240,742.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,117,069.31	1,073.34	1,115,995.97	0.00	0.00
Support Serv - Business	304,757.02	68,376.96	0.00	236,380.06	236,380.06
Operations and Maintenance	1,406,102.52	0.00	0.00	1,406,102.52	0.00
Pupil Transportation	765,118.75	1,192.50	763,926.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,674.16	0.00	33,674.16	0.00	0.00
Support Serv - Staff & Personnel	11,643.64	0.00	10,559.64	1,084.00	1,084.00
Support Serv - Technology	229,090.31	4,390.20	0.00	224,700.11	224,700.11
Support Serv - Pupil Accounting	49,809.00	0.00	49,809.00	0.00	0.00
Support Serv - Central - Other	19,080.00	0.00	19,080.00	0.00	0.00
Support Serv - Other	418,206.71	0.00	418,206.71	0.00	0.00
Community Services	377,280.44	0.00	377,280.44	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	827,505.38	399,628.82	427,876.56	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 **	4,757,711.87	4,757,711.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,161,320.24	18,161,320.24	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	587,090.77	587,090.77	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,006,823.99	**23,992,149.36**	**18,146,407.94**	**1,868,266.69**	**462,164.17**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
62050 Grant Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,669,314.90	44,013.91	11,625,300.99	0.00	0.00
Support Serv - Pupil	549,874.30	0.00	549,874.30	0.00	0.00
Support Serv - Instructional	293,821.62	0.00	293,821.62	0.00	0.00
Support Serv - Board of Ed	133,210.92	0.00	133,210.92	0.00	0.00
Support Serv - Executive Adm	592,972.72	0.00	592,972.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,278,930.67	0.00	1,278,930.67	0.00	0.00
Support Serv - Business	265,744.01	10,540.55	0.00	255,203.46	255,203.46
Operations and Maintenance	1,430,306.49	28,476.08	56,221.13	1,345,609.28	0.00
Pupil Transportation	1,090,026.26	87,308.00	1,002,718.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,141.27	0.00	1,141.27	0.00	0.00
Support Serv - Technology	376,365.38	90,484.61	100.00	285,780.77	285,780.77
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	258,621.62	5,284.44	253,337.18	0.00	0.00
Community Services	122,586.16	0.00	122,586.16	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	5,542.39	0.00	0.00	5,542.39	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	1,912.50	0.00	1,549.13	363.37	363.37
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	711,965.03	393,543.60	318,421.43	0.00	0.00
Community Services	34,954.79	0.00	34,954.79	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 **	6,022,423.91	6,022,423.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,496,046.15	1,496,046.15	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
	26,335,761.09	**8,178,121.25**	**16,265,140.57**	**1,892,499.27**	**541,347.60**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
62060 Hesperia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,874,618.77	5,428.91	6,869,189.86	0.00	0.00
Support Serv - Pupil	261,321.35	0.00	261,321.35	0.00	0.00
Support Serv - Instructional	151,995.71	0.00	151,995.71	0.00	0.00
Support Serv - Board of Ed	59,938.69	0.00	59,938.69	0.00	0.00
Support Serv - Executive Adm	118,177.13	317.02	117,860.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	453,825.99	0.00	453,825.99	0.00	0.00
Support Serv - Business	259,529.91	11,625.20	9,897.56	238,007.15	238,007.15
Operations and Maintenance	645,953.05	9,320.86	29,661.97	606,970.22	0.00
Pupil Transportation	632,286.43	81,788.00	550,498.43	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	24,212.58	0.00	19,273.00	4,939.58	4,939.58
Support Serv - Technology	206,598.20	93,372.24	819.07	112,406.89	112,406.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	25,339.70	0.00	25,339.70	0.00	0.00
Support Serv - Other	227,089.62	3,911.27	223,178.35	0.00	0.00
Community Services	44,608.70	0.00	44,608.70	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	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	36,854.15	0.00	35,748.53	1,105.62	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	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	496,568.97	270,022.62	226,546.35	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 **	1,484,147.76	1,484,147.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	468,377.24	468,377.24	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
	12,474,800.95	**2,428,311.12**	**9,083,001.66**	**963,488.17**	**355,412.33**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
62070 Newaygo Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,070,397.82	0.00	10,070,397.82	0.00	0.00
Support Serv - Pupil	561,591.12	0.00	561,591.12	0.00	0.00
Support Serv - Instructional	252,208.19	9,871.14	242,337.05	0.00	0.00
Support Serv - Board of Ed	78,204.83	0.00	78,204.83	0.00	0.00
Support Serv - Executive Adm	240,697.73	0.00	240,697.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	979,368.91	0.00	979,368.91	0.00	0.00
Support Serv - Business	283,900.48	682.39	0.00	283,218.09	283,218.09
Operations and Maintenance	1,196,689.35	0.00	0.00	1,196,689.35	0.00
Pupil Transportation	865,702.11	57,770.00	807,932.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,547.32	0.00	16,547.32	0.00	0.00
Support Serv - Staff & Personnel	39,808.27	0.00	39,358.52	449.75	449.75
Support Serv - Technology	195,448.63	0.00	0.00	195,448.63	195,448.63
Support Serv - Pupil Accounting	25,364.33	0.00	25,364.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,400.78	8,074.14	215,326.64	0.00	0.00
Community Services	100,566.61	93.28	100,473.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,798.75	0.00	10,798.75	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	794,484.83	368,885.24	425,599.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,062,028.25	2,062,028.25	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
	17,997,208.31	**2,507,404.44**	**13,813,998.05**	**1,675,805.82**	**479,116.47**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
62090 White Cloud Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,532,104.80	0.00	6,532,104.80	0.00	0.00
Support Serv - Pupil	477,581.59	0.00	477,581.59	0.00	0.00
Support Serv - Instructional	107,570.22	0.00	107,570.22	0.00	0.00
Support Serv - Board of Ed	45,677.85	0.00	45,677.85	0.00	0.00
Support Serv - Executive Adm	203,957.19	0.00	203,957.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	499,288.49	0.00	499,288.49	0.00	0.00
Support Serv - Business	107,674.05	35,271.90	0.00	72,402.15	72,402.15
Operations and Maintenance	1,049,059.82	0.00	0.00	1,049,059.82	0.00
Pupil Transportation	664,213.12	17,831.15	646,381.97	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	172,634.83	58,304.18	0.00	114,330.65	114,330.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,212.59	0.00	183,212.59	0.00	0.00
Community Services	4,600.36	0.00	4,600.36	0.00	0.00
Payments to Government Agencies	18,684.59	18,684.59	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	695,582.57	367,326.29	328,256.28	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 **	1,680,395.79	1,680,395.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,442,237.86	**2,177,813.90**	**9,028,631.34**	**1,235,792.62**	**186,732.80**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
62470 Big Jackson School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	176,252.67	0.00	176,252.67	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	4,049.15	0.00	4,049.15	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	14,688.91	0.00	14,688.91	0.00	0.00
Support Serv - Business	65,272.00	0.00	3,755.16	61,516.84	61,516.84
Operations and Maintenance	37,915.88	1,598.00	0.00	36,317.88	0.00
Pupil Transportation	56,224.71	0.00	56,224.71	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	79,293.21	79,293.21	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
	433,696.53	**80,891.21**	**254,970.60**	**97,834.72**	**61,516.84**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63000 Oakland 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	456,353.08	0.00	456,353.08	0.00	0.00
Support Serv - Instructional	8,483,730.29	20,730.32	8,462,999.97	0.00	0.00
Support Serv - Board of Ed	149,206.35	0.00	149,206.35	0.00	0.00
Support Serv - Executive Adm	948,279.84	0.00	948,279.84	0.00	0.00
Support Serv - Grant Writer	6,091.00	0.00	6,091.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	997,003.86	327,081.64	0.00	669,922.22	669,922.22
Operations and Maintenance	655,853.29	325.48	0.00	655,527.81	0.00
Pupil Transportation	313,602.45	0.00	313,602.45	0.00	0.00
Support Serv - Planning & Research	373,513.64	0.00	373,513.64	0.00	0.00
Support Serv - Communication	182,239.02	0.00	182,239.02	0.00	0.00
Support Serv - Staff & Personnel	312,316.53	0.00	92,193.05	220,123.48	220,123.48
Support Serv - Technology	4,265,462.41	481,299.38	0.00	3,784,163.03	3,784,163.03
Support Serv - Pupil Accounting	251,897.67	0.00	251,897.67	0.00	0.00
Support Serv - Central - Other	468,876.51	0.00	468,876.51	0.00	0.00
Support Serv - Other	841,128.96	85,326.82	755,802.14	0.00	0.00
Community Services	7,648,717.99	155,385.89	7,493,332.10	0.00	0.00
Payments to Government Agencies	6,796,499.44	6,796,499.44	0.00	0.00	0.00
Facilities Acquisition	707,800.00	707,800.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	19,099,591.17	849,445.30	18,250,145.87	0.00	0.00
Support Serv - Pupil	8,775,396.88	328,812.16	8,446,584.72	0.00	0.00
Support Serv - Instructional	5,129,818.97	246,767.16	4,883,051.81	0.00	0.00
Support Serv - Board of Ed	234,281.62	0.00	234,281.62	0.00	0.00
Support Serv - Executive Adm	948,340.94	0.00	948,340.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,771,913.99	0.00	1,771,913.99	0.00	0.00
Support Serv - Business	5,851,238.70	4,383,762.70	0.00	1,467,476.00	1,467,476.00
Operations and Maintenance	3,856,107.25	71,869.21	0.00	3,784,238.04	0.00
Pupil Transportation	173,892.16	0.00	173,892.16	0.00	0.00
Support Serv - Planning & Research	1,040,860.92	0.00	1,040,860.92	0.00	0.00
Support Serv - Communication	213,609.92	0.00	213,609.92	0.00	0.00
Support Serv - Staff & Personnel	858,300.52	0.00	51,355.93	806,944.59	806,944.59
Support Serv - Technology	5,041,362.45	583,735.17	31,937.03	4,425,690.25	4,425,690.25
Support Serv - Pupil Accounting	251,942.48	0.00	251,942.48	0.00	0.00
Support Serv - Central - Other	18,941,993.18	564.16	18,941,429.02	0.00	0.00
Support Serv - Other	350,707.97	0.00	350,707.97	0.00	0.00
Community Services	296,067.83	0.00	296,067.83	0.00	0.00
Payments to Government Agencies	162,112,333.18	162,112,333.18	0.00	0.00	0.00
Facilities Acquisition	13,561.54	13,561.54	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,761,775.65	4,761,775.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,747,099.68	7,747,099.68	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,892,223.43	646,336.13	1,245,887.30	0.00	0.00
Internal Service Funds					
All Costs	9,843,654.45	9,843,654.45	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	293,064,647.21	**200,164,165.46**	**77,086,396.33**	**15,814,085.42**	**11,374,319.57**

Michigan Department of Education
Costs for the Development of 2013-2014 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	63,473,871.84	344.99	63,473,526.85	0.00	0.00
Support Serv - Pupil	6,488,969.30	0.00	6,488,969.30	0.00	0.00
Support Serv - Instructional	9,478,852.13	11,226.19	9,467,625.94	0.00	0.00
Support Serv - Board of Ed	507,592.74	0.00	507,592.74	0.00	0.00
Support Serv - Executive Adm	936,825.70	0.00	936,825.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,611,769.89	0.00	6,611,769.89	0.00	0.00
Support Serv - Business	1,727,933.85	764,775.53	0.00	963,158.32	963,158.32
Operations and Maintenance	9,006,940.44	0.00	0.00	9,006,940.44	0.00
Pupil Transportation	3,736,439.46	0.00	3,736,439.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	357,070.76	0.00	357,070.76	0.00	0.00
Support Serv - Staff & Personnel	670,129.26	0.00	0.00	670,129.26	670,129.26
Support Serv - Technology	966,024.20	0.00	0.00	966,024.20	966,024.20
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	1,703,843.65	0.00	1,703,843.65	0.00	0.00
Community Services	1,504,379.89	0.00	1,504,379.89	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	4,393,633.93	12,622.96	4,381,010.97	0.00	0.00
Support Serv - Pupil	1,593,240.48	0.00	1,593,240.48	0.00	0.00
Support Serv - Instructional	415,628.39	0.00	415,628.39	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	309,985.31	0.00	71,812.06	238,173.25	238,173.25
Operations and Maintenance	104,431.36	0.00	0.00	104,431.36	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,120,582.61	888,341.08	1,232,241.53	0.00	0.00
Community Services	2,310,995.13	69,775.64	2,241,219.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	81,215.12	81,215.12	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17,490,943.76	17,490,943.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,012,287.43	7,012,287.43	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
	143,003,586.63	**26,331,532.70**	**104,723,197.10**	**11,948,856.83**	**2,837,485.03**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63020 Ferndale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,475,940.97	6,100.00	19,469,840.97	0.00	0.00
Support Serv - Pupil	3,255,749.33	0.00	3,255,749.33	0.00	0.00
Support Serv - Instructional	2,485,869.12	6,300.00	2,479,569.12	0.00	0.00
Support Serv - Board of Ed	253,520.68	0.00	253,520.68	0.00	0.00
Support Serv - Executive Adm	406,729.45	0.00	406,729.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,140,192.79	0.00	2,140,192.79	0.00	0.00
Support Serv - Business	690,720.88	83,239.80	89,251.88	518,229.20	518,229.20
Operations and Maintenance	4,761,195.18	0.00	222,503.67	4,538,691.51	0.00
Pupil Transportation	1,590,463.33	237,504.00	1,352,959.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	215,682.15	0.00	215,682.15	0.00	0.00
Support Serv - Staff & Personnel	551,465.65	0.00	0.00	551,465.65	551,465.65
Support Serv - Technology	149,640.30	0.00	0.00	149,640.30	149,640.30
Support Serv - Pupil Accounting	226,085.94	0.00	226,085.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	636,449.68	3,633.00	632,816.68	0.00	0.00
Community Services	2,334,057.54	22,998.00	2,311,059.54	0.00	0.00
Payments to Government Agencies	5,299.22	5,299.22	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,679.72	0.00	2,545.73	133.99	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	1,269,113.91	576,530.23	692,583.68	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 **	34,952,997.18	34,952,997.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,811.56	21,811.56	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
	75,425,664.58	**35,916,412.99**	**33,751,090.94**	**5,758,160.65**	**1,219,335.15**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63030 Pontiac City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	46,096,610.60	33,940.85	46,062,669.75	0.00	0.00
Support Serv - Pupil	7,003,709.68	25,157.85	6,978,551.83	0.00	0.00
Support Serv - Instructional	3,855,629.38	0.00	3,855,629.38	0.00	0.00
Support Serv - Board of Ed	819,732.73	0.00	819,732.73	0.00	0.00
Support Serv - Executive Adm	457,581.55	796.64	456,784.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,210,557.42	0.00	4,210,557.42	0.00	0.00
Support Serv - Business	5,110,608.85	3,710,438.26	18,312.85	1,381,857.74	1,381,857.74
Operations and Maintenance	6,406,020.81	536,066.92	3,169.45	5,866,784.44	0.00
Pupil Transportation	4,486,880.15	0.00	4,486,880.15	0.00	0.00
Support Serv - Planning & Research	101,967.36	0.00	101,967.36	0.00	0.00
Support Serv - Communication	174,871.33	0.00	174,871.33	0.00	0.00
Support Serv - Staff & Personnel	472,578.35	0.00	74,195.76	398,382.59	398,382.59
Support Serv - Technology	1,408,472.64	0.00	0.00	1,408,472.64	1,408,472.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,661.50	0.00	12,661.50	0.00	0.00
Support Serv - Other	1,229,655.19	0.00	1,229,655.19	0.00	0.00
Community Services	192,324.78	0.00	192,324.78	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	2,792,162.47	1,876,166.06	915,996.41	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 **	9,512,592.88	9,512,592.88	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
	94,344,617.67	**15,695,159.46**	**69,593,960.80**	**9,055,497.41**	**3,188,712.97**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63040 School District of the City of Royal Oak
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,520,635.49	47,735.93	32,472,899.56	0.00	0.00
Support Serv - Pupil	4,724,430.05	0.00	4,724,430.05	0.00	0.00
Support Serv - Instructional	1,829,111.12	0.00	1,829,111.12	0.00	0.00
Support Serv - Board of Ed	197,394.95	0.00	197,394.95	0.00	0.00
Support Serv - Executive Adm	480,847.43	0.00	480,847.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,225,556.71	8,663.64	3,216,893.07	0.00	0.00
Support Serv - Business	1,711,241.48	308,297.40	0.00	1,402,944.08	1,402,944.08
Operations and Maintenance	4,136,187.60	1,821.93	8,287.00	4,126,078.67	0.00
Pupil Transportation	1,108,066.50	0.00	1,108,066.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,955.18	0.00	13,955.18	0.00	0.00
Support Serv - Staff & Personnel	108,936.43	0.00	607.22	108,329.21	108,329.21
Support Serv - Technology	847,142.85	47,775.60	0.00	799,367.25	799,367.25
Support Serv - Pupil Accounting	45,580.00	0.00	45,580.00	0.00	0.00
Support Serv - Central - Other	36,313.22	0.00	36,313.22	0.00	0.00
Support Serv - Other	629,334.16	9,110.98	620,223.18	0.00	0.00
Community Services	93,354.74	0.00	93,354.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,561.00	7,561.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	928,844.16	0.00	928,844.16	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	23.04	0.00	23.04	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,329.23	0.00	1,329.23	0.00	0.00
Operations and Maintenance	139,348.16	0.00	0.00	139,348.16	0.00
Pupil Transportation	1,672.75	0.00	1,672.75	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	1,187,997.71	524,213.06	663,784.65	0.00	0.00
Community Services	528,086.44	0.00	528,086.44	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 **	9,608,905.28	9,608,905.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,343,709.42	1,343,709.42	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
	65,455,565.10	**11,907,794.24**	**46,971,703.49**	**6,576,067.37**	**2,310,640.54**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63050 Berkley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,616,663.97	18,605.65	28,598,058.32	0.00	0.00
Support Serv - Pupil	3,607,748.31	0.00	3,607,748.31	0.00	0.00
Support Serv - Instructional	2,170,980.07	199.00	2,170,781.07	0.00	0.00
Support Serv - Board of Ed	55,284.62	0.00	55,284.62	0.00	0.00
Support Serv - Executive Adm	779,631.72	0.00	779,631.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,469,392.16	16,048.44	2,453,343.72	0.00	0.00
Support Serv - Business	766,230.47	5,650.57	35,646.73	724,933.17	724,933.17
Operations and Maintenance	3,426,087.95	0.00	22,701.09	3,403,386.86	0.00
Pupil Transportation	981,620.83	0.00	981,620.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	115,252.79	0.00	115,252.79	0.00	0.00
Support Serv - Staff & Personnel	257,601.81	0.00	5,818.50	251,783.31	251,783.31
Support Serv - Technology	704,206.34	2,492.60	56,199.40	645,514.34	645,514.34
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	606,447.95	0.00	606,447.95	0.00	0.00
Community Services	545,046.77	0.00	545,046.77	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	169,832.01	0.00	0.00	169,832.01	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	939,420.39	357,611.40	581,808.99	0.00	0.00
Community Services	2,068,530.87	0.00	2,068,530.87	0.00	0.00
Payments to Government Agencies	101,618.76	101,618.76	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,478,310.09	3,478,310.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	593,894.29	593,894.29	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
	52,453,802.17	**4,574,430.80**	**42,683,921.68**	**5,195,449.69**	**1,622,230.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63060 Southfield Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	60,841,624.03	66,924.70	60,774,699.33	0.00	0.00
Support Serv - Pupil	6,453,589.66	0.00	6,453,589.66	0.00	0.00
Support Serv - Instructional	3,728,934.55	34,094.65	3,694,839.90	0.00	0.00
Support Serv - Board of Ed	213,260.82	14,116.89	199,143.93	0.00	0.00
Support Serv - Executive Adm	1,196,014.62	14,485.84	1,181,528.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,624,910.08	0.00	5,624,910.08	0.00	0.00
Support Serv - Business	4,246,160.24	3,337,131.74	3,199.67	905,828.83	905,828.83
Operations and Maintenance	7,512,384.09	27,102.49	1,048.88	7,484,232.72	0.00
Pupil Transportation	4,893,637.97	0.00	4,893,637.97	0.00	0.00
Support Serv - Planning & Research	7,112.71	0.00	7,112.71	0.00	0.00
Support Serv - Communication	177,132.20	0.00	177,132.20	0.00	0.00
Support Serv - Staff & Personnel	895,783.89	1,529.76	0.00	894,254.13	894,254.13
Support Serv - Technology	1,460,376.36	1,912.98	102,350.18	1,356,113.20	1,356,113.20
Support Serv - Pupil Accounting	333,157.08	0.00	333,157.08	0.00	0.00
Support Serv - Central - Other	25,347.13	0.00	25,347.13	0.00	0.00
Support Serv - Other	618,964.60	0.00	618,964.60	0.00	0.00
Community Services	143,309.32	1,970.66	141,338.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	252,162.75	234,645.25	17,517.50	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,148,716.47	297,693.72	2,851,022.75	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 **	8,177,027.60	8,177,027.60	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 *	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
	109,950,356.17	**12,208,636.28**	**87,101,291.01**	**10,640,428.88**	**3,156,196.16**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63070 Avondale School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,192,406.92	63,908.84	24,128,498.08	0.00	0.00
Support Serv - Pupil	2,904,874.23	0.00	2,904,874.23	0.00	0.00
Support Serv - Instructional	609,143.07	0.00	609,143.07	0.00	0.00
Support Serv - Board of Ed	194,369.17	0.00	194,369.17	0.00	0.00
Support Serv - Executive Adm	359,997.83	0.00	359,997.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,033,010.66	0.00	2,033,010.66	0.00	0.00
Support Serv - Business	1,291,596.99	824,175.95	0.00	467,421.04	467,421.04
Operations and Maintenance	2,970,593.45	0.00	0.00	2,970,593.45	0.00
Pupil Transportation	1,024,548.97	0.00	1,024,548.97	0.00	0.00
Support Serv - Planning & Research	6,580.69	0.00	6,580.69	0.00	0.00
Support Serv - Communication	135,375.76	0.00	135,375.76	0.00	0.00
Support Serv - Staff & Personnel	96,224.34	0.00	23,092.34	73,132.00	73,132.00
Support Serv - Technology	360,669.88	0.00	0.00	360,669.88	360,669.88
Support Serv - Pupil Accounting	87,142.92	0.00	87,142.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	545,836.08	3,540.00	542,296.08	0.00	0.00
Community Services	10,822.37	1,420.06	9,402.31	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	10,999.39	0.00	10,999.39	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,200.35	0.00	0.00	5,200.35	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	905,345.07	477,049.93	428,295.14	0.00	0.00
Community Services	950,013.82	0.00	950,013.82	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 **	10,458,377.61	10,458,377.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,248,536.78	16,248,536.78	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
	65,401,666.35	**28,077,009.17**	**33,447,640.46**	**3,877,016.72**	**901,222.92**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63080 Bloomfield Hills Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,501,764.66	641,658.81	44,860,105.85	0.00	0.00
Support Serv - Pupil	5,943,876.21	0.00	5,943,876.21	0.00	0.00
Support Serv - Instructional	3,891,368.08	14,317.79	3,877,050.29	0.00	0.00
Support Serv - Board of Ed	197,479.68	0.00	197,479.68	0.00	0.00
Support Serv - Executive Adm	540,322.15	0.00	540,322.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,544,092.01	7,340.50	4,536,751.51	0.00	0.00
Support Serv - Business	1,709,881.26	720,591.89	0.00	989,289.37	989,289.37
Operations and Maintenance	7,610,472.77	315,690.19	0.00	7,294,782.58	0.00
Pupil Transportation	3,709,739.58	429,496.00	3,280,243.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	482,628.61	3,409.97	479,218.64	0.00	0.00
Support Serv - Staff & Personnel	1,020,083.38	4,644.00	0.00	1,015,439.38	1,015,439.38
Support Serv - Technology	1,518,140.96	192,528.23	0.00	1,325,612.73	1,325,612.73
Support Serv - Pupil Accounting	338,769.42	0.00	338,769.42	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,174,049.72	5,126.60	2,168,923.12	0.00	0.00
Community Services	1,729,122.28	15,727.57	1,713,394.71	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	11,464,487.21	56,720.87	11,407,766.34	0.00	0.00
Support Serv - Pupil	2,547,915.43	0.00	2,547,915.43	0.00	0.00
Support Serv - Instructional	769,322.29	0.00	769,322.29	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	644,029.31	0.00	644,029.31	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,112,873.59	0.00	0.00	2,112,873.59	0.00
Pupil Transportation	56,252.92	0.00	56,252.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,260,964.31	1,185,393.97	1,075,570.34	0.00	0.00
Community Services	1,432,500.89	1,233.96	1,431,266.93	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 **	4,396,376.70	4,396,376.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,348,558.18	5,348,558.18	0.00	0.00	0.00
Trust Funds					
All Costs *	6,520.00	0.00	6,520.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	12,408,448.89	12,408,448.89	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	124,360,040.49	**25,747,264.12**	**85,874,778.72**	**12,737,997.65**	**3,330,341.48**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63090 Clarenceville School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,041,464.13	36,217.86	12,005,246.27	0.00	0.00
Support Serv - Pupil	1,120,952.78	0.00	1,120,952.78	0.00	0.00
Support Serv - Instructional	591,991.63	0.00	591,991.63	0.00	0.00
Support Serv - Board of Ed	58,598.70	0.00	58,598.70	0.00	0.00
Support Serv - Executive Adm	242,764.24	0.00	242,764.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,182,483.06	0.00	1,182,483.06	0.00	0.00
Support Serv - Business	397,476.62	9,410.50	798.75	387,267.37	387,267.37
Operations and Maintenance	1,223,123.33	0.00	0.00	1,223,123.33	0.00
Pupil Transportation	631,112.51	0.00	631,112.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,766.75	0.00	4,766.75	0.00	0.00
Support Serv - Staff & Personnel	14,510.61	375.25	0.00	14,135.36	14,135.36
Support Serv - Technology	244,925.68	0.00	0.00	244,925.68	244,925.68
Support Serv - Pupil Accounting	124,097.26	0.00	124,097.26	0.00	0.00
Support Serv - Central - Other	17.39	0.00	17.39	0.00	0.00
Support Serv - Other	289,291.53	0.00	289,291.53	0.00	0.00
Community Services	3,933.22	0.00	3,933.22	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	592,808.08	307,380.25	285,427.83	0.00	0.00
Community Services	289,617.78	3,284.85	286,332.93	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 **	247,908.26	247,908.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,728,658.33	1,728,658.33	0.00	0.00	0.00
Trust Funds					
All Costs *	7,600.00	0.00	7,600.00	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
	21,038,101.89	**2,333,235.30**	**16,835,414.85**	**1,869,451.74**	**646,328.41**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63100 Novi Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,999,219.84	57,249.88	45,941,969.96	0.00	0.00
Support Serv - Pupil	4,515,781.11	0.00	4,515,781.11	0.00	0.00
Support Serv - Instructional	4,011,660.64	1,214.85	4,010,445.79	0.00	0.00
Support Serv - Board of Ed	74,097.52	0.00	74,097.52	0.00	0.00
Support Serv - Executive Adm	347,508.78	0.00	347,508.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,362,760.77	0.00	3,362,760.77	0.00	0.00
Support Serv - Business	2,839,073.64	2,112,032.25	14,169.18	712,872.21	712,872.21
Operations and Maintenance	4,694,714.83	67,293.42	4,346.00	4,623,075.41	0.00
Pupil Transportation	2,314,055.38	294,226.75	2,019,828.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	62,757.17	0.00	62,757.17	0.00	0.00
Support Serv - Staff & Personnel	356,806.26	20.50	16,412.87	340,372.89	340,372.89
Support Serv - Technology	159,753.35	0.00	88,769.34	70,984.01	70,984.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	140,566.51	0.00	140,566.51	0.00	0.00
Support Serv - Other	1,003,734.49	0.00	1,003,734.49	0.00	0.00
Community Services	1,747,607.30	9,983.71	1,737,623.59	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	9,876.32	0.00	3,256.22	6,620.10	6,620.10
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,392,074.02	1,226,153.64	1,165,920.38	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 **	30,417,842.03	30,417,842.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,524,344.54	4,524,344.54	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
	108,974,234.50	**38,710,361.57**	**64,509,948.31**	**5,753,924.62**	**1,130,849.21**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63110 Oxford Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,974,806.52	117,228.91	27,857,577.61	0.00	0.00
Support Serv - Pupil	2,316,594.24	4,000.00	2,312,594.24	0.00	0.00
Support Serv - Instructional	1,630,557.90	38,513.18	1,592,044.72	0.00	0.00
Support Serv - Board of Ed	101,119.79	0.00	101,119.79	0.00	0.00
Support Serv - Executive Adm	362,635.75	0.00	362,635.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,891,167.14	0.00	2,891,167.14	0.00	0.00
Support Serv - Business	508,097.98	62,754.92	0.00	445,343.06	445,343.06
Operations and Maintenance	2,969,942.07	4,775.00	0.00	2,965,167.07	0.00
Pupil Transportation	1,968,986.49	20,000.00	1,948,986.49	0.00	0.00
Support Serv - Planning & Research	15,391.41	0.00	15,391.41	0.00	0.00
Support Serv - Communication	177,384.89	0.00	177,384.89	0.00	0.00
Support Serv - Staff & Personnel	366,948.59	0.00	0.00	366,948.59	366,948.59
Support Serv - Technology	908,359.21	121,089.63	0.00	787,269.58	787,269.58
Support Serv - Pupil Accounting	149,616.71	0.00	149,616.71	0.00	0.00
Support Serv - Central - Other	49,209.79	0.00	49,209.79	0.00	0.00
Support Serv - Other	825,800.11	9,619.79	816,180.32	0.00	0.00
Community Services	4,128.02	0.00	4,128.02	0.00	0.00
Payments to Government Agencies	408,884.00	408,884.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	163,227.32	0.00	163,227.32	0.00	0.00
Support Serv - Pupil	4,601.80	0.00	4,601.80	0.00	0.00
Support Serv - Instructional	6,650.00	0.00	6,650.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,212.00	0.00	1,212.00	0.00	0.00
Operations and Maintenance	24,397.95	0.00	0.00	24,397.95	0.00
Pupil Transportation	705.00	0.00	705.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,151.75	0.00	0.00	5,151.75	5,151.75
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	1,639,427.42	934,925.81	704,501.61	0.00	0.00
Community Services	799,406.92	0.00	799,406.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	199,948.25	199,948.25	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,939,736.50	9,939,736.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,364,518.21	17,364,518.21	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
	73,778,613.73	**29,225,994.20**	**39,958,341.53**	**4,594,278.00**	**1,604,712.98**

Michigan Department of Education
Costs for the Development of 2013-2014 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	29,791,143.28	43,298.48	29,747,844.80	0.00	0.00
Support Serv - Pupil	2,435,215.58	0.00	2,435,215.58	0.00	0.00
Support Serv - Instructional	1,754,203.71	0.00	1,754,203.71	0.00	0.00
Support Serv - Board of Ed	289,545.48	0.00	289,545.48	0.00	0.00
Support Serv - Executive Adm	773,902.86	0.00	773,902.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,793,511.41	0.00	1,793,511.41	0.00	0.00
Support Serv - Business	1,003,418.13	339,258.18	200.00	663,959.95	663,959.95
Operations and Maintenance	5,860,179.27	759.86	8,684.94	5,850,734.47	0.00
Pupil Transportation	413,911.55	0.00	413,911.55	0.00	0.00
Support Serv - Planning & Research	15,607.00	0.00	15,607.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	20,758.57	0.00	19,915.32	843.25	843.25
Support Serv - Technology	384,264.29	5,763.25	0.00	378,501.04	378,501.04
Support Serv - Pupil Accounting	1,304.37	0.00	1,304.37	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	506,702.48	0.00	506,702.48	0.00	0.00
Community Services	306,255.84	1,456.95	304,798.89	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	4,383,824.93	6,297.30	4,377,527.63	0.00	0.00
Support Serv - Pupil	1,663,477.60	0.00	1,663,477.60	0.00	0.00
Support Serv - Instructional	585,210.55	0.00	585,210.55	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	21,770.71	0.00	0.00	21,770.71	0.00
Pupil Transportation	449,281.29	0.00	449,281.29	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	1,535,221.76	728,782.84	806,438.92	0.00	0.00
Community Services	164,320.42	6,636.45	157,683.97	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 **	48,227,572.62	48,227,572.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	356,789.95	356,789.95	0.00	0.00	0.00
Trust Funds					
All Costs *	9,567.37	5,603.29	3,964.08	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	102,746,961.02	**49,722,219.17**	**46,108,932.43**	**6,915,809.42**	**1,043,304.24**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63140 Madison District Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,896,684.01	8,017.15	6,888,666.86	0.00	0.00
Support Serv - Pupil	769,981.92	0.00	769,981.92	0.00	0.00
Support Serv - Instructional	531,328.63	0.00	531,328.63	0.00	0.00
Support Serv - Board of Ed	186,406.82	0.00	186,406.82	0.00	0.00
Support Serv - Executive Adm	218,136.52	0.00	218,136.52	0.00	0.00
Support Serv - Grant Writer	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - School Adm	801,398.59	0.00	801,398.59	0.00	0.00
Support Serv - Business	349,369.78	10,221.48	550.32	338,597.98	338,597.98
Operations and Maintenance	1,360,710.84	7,498.80	116,188.07	1,237,023.97	0.00
Pupil Transportation	344,994.55	0.00	344,994.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,350.38	0.00	10,350.38	0.00	0.00
Support Serv - Staff & Personnel	84,891.32	0.00	0.00	84,891.32	84,891.32
Support Serv - Technology	106,675.47	0.00	0.00	106,675.47	106,675.47
Support Serv - Pupil Accounting	63,708.75	0.00	63,708.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	110,808.41	0.00	110,808.41	0.00	0.00
Community Services	9,353.78	0.00	9,353.78	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	615,205.95	300,985.48	314,220.47	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 **	1,952,691.30	1,952,691.30	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
	14,415,197.02	**2,279,414.21**	**10,368,594.07**	**1,767,188.74**	**530,164.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63150 Troy School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	83,988,152.41	109,233.08	83,878,919.33	0.00	0.00
Support Serv - Pupil	9,586,595.56	0.00	9,586,595.56	0.00	0.00
Support Serv - Instructional	6,038,949.14	66,894.93	5,972,054.21	0.00	0.00
Support Serv - Board of Ed	311,761.91	0.00	311,761.91	0.00	0.00
Support Serv - Executive Adm	1,606,812.72	0.00	1,606,812.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,294,873.87	0.00	7,294,873.87	0.00	0.00
Support Serv - Business	2,600,245.41	1,732,995.50	1,077.27	866,172.64	866,172.64
Operations and Maintenance	8,118,574.85	0.00	0.00	8,118,574.85	0.00
Pupil Transportation	3,480,600.08	0.00	3,480,600.08	0.00	0.00
Support Serv - Planning & Research	153,495.61	2,873.28	150,622.33	0.00	0.00
Support Serv - Communication	298,772.68	0.00	298,772.68	0.00	0.00
Support Serv - Staff & Personnel	469,739.53	7,500.00	1,462.56	460,776.97	460,776.97
Support Serv - Technology	537,488.97	0.00	0.00	537,488.97	537,488.97
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	1,657,879.62	0.00	1,657,879.62	0.00	0.00
Community Services	1,216,318.80	0.00	1,216,318.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	73,880.00	73,880.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	37,966.36	0.00	37,966.36	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	89,864.90	0.00	89,864.90	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	78,971.55	0.00	5,802.47	73,169.08	73,169.08
Operations and Maintenance	194,615.82	0.00	194,615.82	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	517.99	0.00	517.99	0.00	0.00
Support Serv - Staff & Personnel	1,174.58	0.00	714.58	460.00	460.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,173,984.80	1,283,151.34	1,890,833.46	0.00	0.00
Community Services	3,716,549.81	9,722.99	3,706,826.82	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 **	18,688,232.88	18,688,232.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,290,849.73	4,290,849.73	0.00	0.00	0.00
Trust Funds					
All Costs *	56,830.25	0.00	56,830.25	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	13,513.25	13,513.25	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	157,777,213.08	**26,278,846.98**	**121,441,723.59**	**10,056,642.51**	**1,938,067.66**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63160 West Bloomfield School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	41,134,591.56	3,200.00	41,131,391.56	0.00	0.00
Support Serv - Pupil	3,840,880.86	0.00	3,840,880.86	0.00	0.00
Support Serv - Instructional	3,320,404.78	0.00	3,320,404.78	0.00	0.00
Support Serv - Board of Ed	199,422.63	0.00	199,422.63	0.00	0.00
Support Serv - Executive Adm	485,148.68	0.00	485,148.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,830,189.25	0.00	3,830,189.25	0.00	0.00
Support Serv - Business	874,056.54	178,962.70	9,365.67	685,728.17	685,728.17
Operations and Maintenance	5,525,080.22	0.00	23,485.00	5,501,595.22	0.00
Pupil Transportation	4,038,246.47	0.00	4,038,246.47	0.00	0.00
Support Serv - Planning & Research	10,797.82	0.00	10,797.82	0.00	0.00
Support Serv - Communication	305,932.86	0.00	305,932.86	0.00	0.00
Support Serv - Staff & Personnel	496,083.62	0.00	22,603.75	473,479.87	473,479.87
Support Serv - Technology	574,329.34	0.00	178,769.56	395,559.78	395,559.78
Support Serv - Pupil Accounting	72,089.99	0.00	72,089.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	988,011.29	0.00	988,011.29	0.00	0.00
Community Services	273,535.92	0.00	273,535.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	21,060.73	21,060.73	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,792,576.18	0.00	1,792,576.18	0.00	0.00
Support Serv - Pupil	692,133.88	0.00	692,133.88	0.00	0.00
Support Serv - Instructional	219,180.99	0.00	219,180.99	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,290.95	0.00	1,290.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,150,985.94	1,032,758.91	1,118,227.03	0.00	0.00
Community Services	2,135,639.37	0.00	2,135,639.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	30,201.00	30,201.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	33,285,344.98	33,285,344.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,423,462.37	8,423,462.37	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
	114,720,678.22	**42,974,990.69**	**64,689,324.49**	**7,056,363.04**	**1,554,767.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63180 Brandon School District in the Counties of Oakland and Lapeer
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,735,075.66	92,947.82	16,642,127.84	0.00	0.00
Support Serv - Pupil	1,816,478.27	0.00	1,816,478.27	0.00	0.00
Support Serv - Instructional	1,008,891.82	1,103.97	1,007,787.85	0.00	0.00
Support Serv - Board of Ed	130,708.00	20,000.00	110,708.00	0.00	0.00
Support Serv - Executive Adm	250,927.14	0.00	250,927.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,545,984.89	1,853.80	1,544,131.09	0.00	0.00
Support Serv - Business	522,617.11	152,829.36	827.41	368,960.34	368,960.34
Operations and Maintenance	3,118,684.04	39,520.44	3,000.00	3,076,163.60	0.00
Pupil Transportation	2,048,745.90	0.00	2,048,745.90	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	223,511.56	0.00	50,803.59	172,707.97	172,707.97
Support Serv - Technology	657,818.21	800.00	300.00	656,718.21	656,718.21
Support Serv - Pupil Accounting	102,351.93	0.00	102,351.93	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	605,226.47	8,436.92	596,789.55	0.00	0.00
Community Services	211,685.23	0.00	211,685.23	0.00	0.00
Payments to Government Agencies	577,115.43	577,115.43	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,002,039.02	491,324.46	510,714.56	0.00	0.00
Community Services	228,574.56	1,817.35	226,757.21	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 **	8,105,693.60	8,105,693.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	404,703.40	404,703.40	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
	39,296,832.24	**9,898,146.55**	**25,124,135.57**	**4,274,550.12**	**1,198,386.52**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63190 Clarkston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	50,638,444.74	45,424.61	50,593,020.13	0.00	0.00
Support Serv - Pupil	5,194,313.77	0.00	5,194,313.77	0.00	0.00
Support Serv - Instructional	2,516,615.79	3,000.00	2,513,615.79	0.00	0.00
Support Serv - Board of Ed	203,366.61	0.00	203,366.61	0.00	0.00
Support Serv - Executive Adm	606,357.65	1,335.65	605,022.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,293,782.24	1,688.02	3,292,094.22	0.00	0.00
Support Serv - Business	1,117,120.65	180,605.80	0.00	936,514.85	936,514.85
Operations and Maintenance	6,367,746.68	65,006.80	0.00	6,302,739.88	0.00
Pupil Transportation	6,896,370.01	4,097,061.00	2,799,309.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	82,262.65	0.00	82,262.65	0.00	0.00
Support Serv - Staff & Personnel	299,981.13	0.00	0.00	299,981.13	299,981.13
Support Serv - Technology	1,417,378.96	94,039.97	175,452.04	1,147,886.95	1,147,886.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	369,042.73	0.00	369,042.73	0.00	0.00
Support Serv - Other	750,082.77	0.00	750,082.77	0.00	0.00
Community Services	249,288.57	0.00	249,288.57	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	5,079.83	0.00	5,079.83	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,405.13	0.00	0.00	15,405.13	15,405.13
Operations and Maintenance	67,756.34	0.00	0.00	67,756.34	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	2,156,830.57	1,133,171.88	1,023,658.69	0.00	0.00
Community Services	908,065.91	24,407.57	883,658.34	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 **	18,110,639.37	18,110,639.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	8,953,095.39	8,953,095.39	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	110,229,027.49	**32,719,476.06**	**68,739,267.15**	**8,770,284.28**	**2,399,788.06**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63200 Farmington Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	84,011,252.94	2,041.87	84,009,211.07	0.00	0.00
Support Serv - Pupil	12,934,176.78	0.00	12,934,176.78	0.00	0.00
Support Serv - Instructional	8,157,804.28	4,000.00	8,153,804.28	0.00	0.00
Support Serv - Board of Ed	334,679.37	0.00	334,679.37	0.00	0.00
Support Serv - Executive Adm	1,070,340.04	0.00	1,070,340.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,102,142.07	0.00	7,102,142.07	0.00	0.00
Support Serv - Business	2,808,089.27	1,522,570.86	1,962.53	1,283,555.88	1,283,555.88
Operations and Maintenance	10,288,891.63	92,627.83	0.00	10,196,263.80	0.00
Pupil Transportation	6,104,613.03	0.00	6,104,613.03	0.00	0.00
Support Serv - Planning & Research	3,443.74	0.00	3,443.74	0.00	0.00
Support Serv - Communication	364,288.05	0.00	364,288.05	0.00	0.00
Support Serv - Staff & Personnel	1,123,076.18	0.00	9,877.85	1,113,198.33	1,113,198.33
Support Serv - Technology	1,874,247.06	24,014.67	42,043.47	1,808,188.92	1,808,188.92
Support Serv - Pupil Accounting	40,451.56	0.00	40,451.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,117,509.84	0.00	2,117,509.84	0.00	0.00
Community Services	1,257,702.09	0.00	1,257,702.09	0.00	0.00
Payments to Government Agencies	7,817.68	7,817.68	0.00	0.00	0.00
Facilities Acquisition	121,854.97	121,854.97	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,705,204.89	0.00	6,705,204.89	0.00	0.00
Support Serv - Pupil	1,854,611.99	0.00	1,854,611.99	0.00	0.00
Support Serv - Instructional	513,038.44	0.00	513,038.44	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	205,411.80	0.00	0.00	205,411.80	0.00
Pupil Transportation	132,509.27	0.00	132,509.27	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	3,584,696.87	1,643,520.10	1,941,176.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	812,985.32	812,985.32	0.00	0.00	0.00
Facilities Acquisition	3,505.43	3,505.43	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,037,345.07	8,037,345.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,656,617.25	5,656,617.25	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
	167,228,306.91	**17,928,901.05**	**134,692,787.13**	**14,606,618.73**	**4,204,943.13**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63210 Holly Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,342,732.27	18,959.16	20,323,773.11	0.00	0.00
Support Serv - Pupil	4,310,822.21	0.00	4,310,822.21	0.00	0.00
Support Serv - Instructional	769,932.55	464.95	769,467.60	0.00	0.00
Support Serv - Board of Ed	57,350.34	0.00	57,350.34	0.00	0.00
Support Serv - Executive Adm	245,573.84	296.55	245,277.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,871,499.21	1,159.99	1,870,339.22	0.00	0.00
Support Serv - Business	565,799.79	158,549.78	0.00	407,250.01	407,250.01
Operations and Maintenance	2,790,271.08	12,154.59	0.00	2,778,116.49	0.00
Pupil Transportation	2,842,698.00	878,692.68	1,964,005.32	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	123,288.33	0.00	0.00	123,288.33	123,288.33
Support Serv - Technology	685,715.38	163,203.24	0.00	522,512.14	522,512.14
Support Serv - Pupil Accounting	79,687.03	0.00	79,687.03	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	755,571.28	0.00	755,571.28	0.00	0.00
Community Services	11,266.94	0.00	11,266.94	0.00	0.00
Payments to Government Agencies	26,926.00	26,926.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	272,195.89	1,315.33	270,880.56	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	12,377.44	0.00	12,377.44	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	33,756.00	0.00	4,280.63	29,475.37	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	30,151.31	902.73	29,248.58	0.00	0.00
Support Serv - Other	1,300,784.77	619,704.09	681,080.68	0.00	0.00
Community Services	556,058.29	5,933.54	550,124.75	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 **	16,853,687.36	16,853,687.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,538,145.31	**18,741,949.99**	**31,935,552.98**	**3,860,642.34**	**1,053,050.48**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63220 Huron Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	52,078,844.78	108,901.42	51,969,943.36	0.00	0.00
Support Serv - Pupil	7,762,950.52	0.00	7,762,950.52	0.00	0.00
Support Serv - Instructional	3,704,366.15	1,332.29	3,703,033.86	0.00	0.00
Support Serv - Board of Ed	344,383.95	81,383.16	263,000.79	0.00	0.00
Support Serv - Executive Adm	452,941.95	0.00	452,941.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,060,591.37	0.00	5,060,591.37	0.00	0.00
Support Serv - Business	1,247,308.85	2,949.85	18,585.70	1,225,773.30	1,225,773.30
Operations and Maintenance	8,850,140.73	62,210.42	4,645.00	8,783,285.31	0.00
Pupil Transportation	5,605,972.37	95,447.32	5,510,525.05	0.00	0.00
Support Serv - Planning & Research	11,443.97	0.00	11,443.97	0.00	0.00
Support Serv - Communication	264,836.47	900.00	263,936.47	0.00	0.00
Support Serv - Staff & Personnel	591,138.98	1,040.92	20,266.08	569,831.98	569,831.98
Support Serv - Technology	1,123,489.66	1,928.00	17,970.00	1,103,591.66	1,103,591.66
Support Serv - Pupil Accounting	68,679.10	0.00	68,679.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,183,144.91	3,804.95	1,179,339.96	0.00	0.00
Community Services	111,612.68	1,934.64	109,678.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,000.00	22,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,291,330.80	4,271.83	1,287,058.97	0.00	0.00
Support Serv - Pupil	74,513.63	0.00	74,513.63	0.00	0.00
Support Serv - Instructional	71,552.04	0.00	71,552.04	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	308,455.54	1,959.28	306,496.26	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	2,193.54	0.00	2,193.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,079,316.65	1,512,133.33	1,567,183.32	0.00	0.00
Community Services	2,767,289.73	5,929.20	2,761,360.53	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 **	48,268,150.15	48,268,150.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,453,894.93	5,453,894.93	0.00	0.00	0.00
Trust Funds					
All Costs *	16,843.02	0.00	16,843.02	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	150,004,236.47	**55,630,171.69**	**82,504,732.53**	**11,869,332.25**	**2,899,196.94**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63230 Lake Orion Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	46,883,711.44	429,033.28	46,454,678.16	0.00	0.00
Support Serv - Pupil	5,864,646.38	4,484.18	5,860,162.20	0.00	0.00
Support Serv - Instructional	2,590,231.41	275,649.73	2,314,581.68	0.00	0.00
Support Serv - Board of Ed	143,532.76	0.00	143,532.76	0.00	0.00
Support Serv - Executive Adm	629,712.42	0.00	629,712.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,260,307.82	5,648.60	4,254,659.22	0.00	0.00
Support Serv - Business	1,626,526.65	570,600.90	57,066.30	998,859.45	998,859.45
Operations and Maintenance	7,463,285.07	271,189.86	0.00	7,192,095.21	0.00
Pupil Transportation	4,329,742.48	26,659.49	4,303,082.99	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	802,178.83	0.00	56,067.04	746,111.79	746,111.79
Support Serv - Technology	3,138,061.70	2,170,866.54	17,580.00	949,615.16	949,615.16
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	1,119,182.71	10,826.50	1,108,356.21	0.00	0.00
Community Services	394,341.04	84,020.50	310,320.54	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	2,277,637.76	1,177,698.39	1,099,939.37	0.00	0.00
Community Services	1,671,453.99	52,184.51	1,619,269.48	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 **	42,311,482.35	42,311,482.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	164,145.05	164,145.05	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
	125,670,179.86	**47,554,489.88**	**68,229,008.37**	**9,886,681.61**	**2,694,586.40**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63240 South Lyon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	35,510,384.39	179,902.12	35,330,482.27	0.00	0.00
Support Serv - Pupil	2,948,072.48	0.00	2,948,072.48	0.00	0.00
Support Serv - Instructional	2,851,098.46	48,587.47	2,802,510.99	0.00	0.00
Support Serv - Board of Ed	11,710.00	0.00	11,710.00	0.00	0.00
Support Serv - Executive Adm	918,816.83	10,022.13	908,794.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,675,996.36	0.00	3,675,996.36	0.00	0.00
Support Serv - Business	670,846.10	0.00	0.00	670,846.10	670,846.10
Operations and Maintenance	6,267,584.84	49,460.87	0.00	6,218,123.97	0.00
Pupil Transportation	2,468,773.29	2,088.40	2,466,684.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,671.18	0.00	50,671.18	0.00	0.00
Support Serv - Staff & Personnel	126,668.55	0.00	0.00	126,668.55	126,668.55
Support Serv - Technology	248,793.52	0.00	0.00	248,793.52	248,793.52
Support Serv - Pupil Accounting	72,355.04	0.00	72,355.04	0.00	0.00
Support Serv - Central - Other	129,042.79	0.00	129,042.79	0.00	0.00
Support Serv - Other	1,402,226.73	166,221.52	1,236,005.21	0.00	0.00
Community Services	96,450.12	0.00	96,450.12	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	49,440.99	0.00	0.00	49,440.99	0.00
Pupil Transportation	2,880.58	0.00	2,880.58	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	1,396,598.54	601,796.42	794,802.12	0.00	0.00
Community Services	965,725.92	11,258.14	954,467.78	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 **	18,322,356.78	18,322,356.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,048,244.63	1,048,244.63	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
	79,234,738.12	**20,439,938.48**	**51,480,926.51**	**7,313,873.13**	**1,046,308.17**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63250 Oak Park, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,403,808.09	45,048.85	27,358,759.24	0.00	0.00
Support Serv - Pupil	2,344,046.90	0.00	2,344,046.90	0.00	0.00
Support Serv - Instructional	1,902,436.76	0.00	1,902,436.76	0.00	0.00
Support Serv - Board of Ed	227,374.67	0.00	227,374.67	0.00	0.00
Support Serv - Executive Adm	202,888.00	0.00	202,888.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,001,994.32	0.00	2,001,994.32	0.00	0.00
Support Serv - Business	1,461,195.13	783,321.63	1,430.17	676,443.33	676,443.33
Operations and Maintenance	3,619,681.27	20,952.70	289,653.51	3,309,075.06	0.00
Pupil Transportation	1,375,551.20	0.00	1,375,551.20	0.00	0.00
Support Serv - Planning & Research	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Communication	7,104.94	0.00	7,104.94	0.00	0.00
Support Serv - Staff & Personnel	70,273.70	0.00	569.00	69,704.70	69,704.70
Support Serv - Technology	439,824.77	8,753.19	0.00	431,071.58	431,071.58
Support Serv - Pupil Accounting	97,440.43	0.00	97,440.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	232,821.30	0.00	232,821.30	0.00	0.00
Community Services	1,723,390.11	0.00	1,723,390.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,599,282.34	73,213.16	1,526,069.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,794,220.42	3,794,220.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,808,838.00	1,808,838.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,322,172.35	**6,534,347.95**	**39,301,529.73**	**4,486,294.67**	**1,177,219.61**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63260 Rochester Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	97,065,874.63	543,069.30	96,522,805.33	0.00	0.00
Support Serv - Pupil	14,594,490.56	0.00	14,594,490.56	0.00	0.00
Support Serv - Instructional	5,727,273.82	20,004.13	5,707,269.69	0.00	0.00
Support Serv - Board of Ed	218,337.41	757.86	217,579.55	0.00	0.00
Support Serv - Executive Adm	765,590.19	4,093.89	761,496.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,517,538.56	8,794.34	7,508,744.22	0.00	0.00
Support Serv - Business	2,051,495.42	321,382.86	3,354.01	1,726,758.55	1,726,758.55
Operations and Maintenance	14,611,640.65	110,189.92	235.83	14,501,214.90	0.00
Pupil Transportation	8,218,001.14	504,564.97	7,713,436.17	0.00	0.00
Support Serv - Planning & Research	11,075.03	0.00	11,075.03	0.00	0.00
Support Serv - Communication	215,287.30	771.66	214,515.64	0.00	0.00
Support Serv - Staff & Personnel	1,807,434.44	4,198.37	41,603.16	1,761,632.91	1,761,632.91
Support Serv - Technology	2,711,318.20	549,552.09	164,509.94	1,997,256.17	1,997,256.17
Support Serv - Pupil Accounting	192,367.53	0.00	192,367.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	167,405.08	188.73	167,216.35	0.00	0.00
Community Services	2,974,532.39	30,220.98	2,944,311.41	0.00	0.00
Payments to Government Agencies	4,000.00	4,000.00	0.00	0.00	0.00
Facilities Acquisition	507,080.50	504,780.50	2,300.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	6,450.00	0.00	6,450.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	40,375.12	0.00	0.00	40,375.12	40,375.12
Operations and Maintenance	294,220.93	0.00	239,685.00	54,535.93	0.00
Pupil Transportation	160,600.82	0.00	160,600.82	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	5,874,039.67	540,299.46	5,333,740.21	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 **	28,075,313.84	28,075,313.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,134,793.02	1,134,793.02	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	194,946,536.25	**32,356,975.92**	**142,507,786.75**	**20,081,773.58**	**5,526,022.75**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63270 Clawson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,862,238.50	14,063.06	13,848,175.44	0.00	0.00
Support Serv - Pupil	1,533,605.94	0.00	1,533,605.94	0.00	0.00
Support Serv - Instructional	437,195.17	0.00	437,195.17	0.00	0.00
Support Serv - Board of Ed	316,676.26	0.00	316,676.26	0.00	0.00
Support Serv - Executive Adm	405,466.40	0.00	405,466.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,255,218.88	0.00	1,255,218.88	0.00	0.00
Support Serv - Business	360,339.34	30,973.13	0.00	329,366.21	329,366.21
Operations and Maintenance	1,913,757.88	0.00	0.00	1,913,757.88	0.00
Pupil Transportation	788,111.92	0.00	788,111.92	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	27,350.95	0.00	0.00	27,350.95	27,350.95
Support Serv - Technology	231,151.02	0.00	0.00	231,151.02	231,151.02
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	232,856.74	0.00	232,856.74	0.00	0.00
Community Services	149,369.61	0.00	149,369.61	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	7,872.10	0.00	7,872.10	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	627,094.50	258,191.48	368,903.02	0.00	0.00
Community Services	635,114.08	0.00	635,114.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,604,195.89	2,604,195.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,433,062.57	2,433,062.57	0.00	0.00	0.00
Trust Funds					
All Costs *	10,282.90	0.00	10,282.90	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
	27,830,960.65	**5,340,486.13**	**19,988,848.46**	**2,501,626.06**	**587,868.18**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63280 Lamphere Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,791,750.36	242,335.88	18,549,414.48	0.00	0.00
Support Serv - Pupil	1,412,067.19	0.00	1,412,067.19	0.00	0.00
Support Serv - Instructional	1,521,839.86	0.00	1,521,839.86	0.00	0.00
Support Serv - Board of Ed	90,558.42	0.00	90,558.42	0.00	0.00
Support Serv - Executive Adm	342,970.61	0.00	342,970.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,247,531.22	0.00	2,247,531.22	0.00	0.00
Support Serv - Business	474,468.37	4,875.33	0.00	469,593.04	469,593.04
Operations and Maintenance	2,752,828.29	29.67	0.00	2,752,798.62	0.00
Pupil Transportation	606,748.40	0.00	606,748.40	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	305,232.45	0.00	0.00	305,232.45	305,232.45
Support Serv - Technology	72,596.87	0.00	0.00	72,596.87	72,596.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	49,231.93	0.00	49,231.93	0.00	0.00
Support Serv - Other	316,358.91	0.00	316,358.91	0.00	0.00
Community Services	270,193.65	0.00	270,193.65	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	1,915,184.19	27,976.00	1,887,208.19	0.00	0.00
Support Serv - Pupil	279,671.04	0.00	279,671.04	0.00	0.00
Support Serv - Instructional	135,011.63	0.00	135,011.63	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	48,706.49	0.00	48,706.49	0.00	0.00
Support Serv - Business	1,136.03	1,136.03	0.00	0.00	0.00
Operations and Maintenance	449.58	0.00	0.00	449.58	0.00
Pupil Transportation	39,329.97	0.00	39,329.97	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	1,293,706.75	622,379.41	671,327.34	0.00	0.00
Community Services	1,248,289.46	0.00	1,248,289.46	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 **	2,668,585.00	2,668,585.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,127,170.61	1,127,170.61	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
	38,011,617.28	**4,694,487.93**	**29,716,458.79**	**3,600,670.56**	**847,422.36**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63290 Walled Lake Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	99,444,924.02	113,729.56	99,331,194.46	0.00	0.00
Support Serv - Pupil	11,905,164.59	0.00	11,905,164.59	0.00	0.00
Support Serv - Instructional	5,158,859.81	57,078.72	5,101,781.09	0.00	0.00
Support Serv - Board of Ed	72,878.19	0.00	72,878.19	0.00	0.00
Support Serv - Executive Adm	465,985.80	0.00	465,985.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,802,978.96	14,615.86	8,788,363.10	0.00	0.00
Support Serv - Business	2,075,879.01	59,039.76	145,534.02	1,871,305.23	1,871,305.23
Operations and Maintenance	9,604,039.70	1,345.00	0.00	9,602,694.70	0.00
Pupil Transportation	6,935,412.43	400.00	6,935,012.43	0.00	0.00
Support Serv - Planning & Research	20,090.27	0.00	20,090.27	0.00	0.00
Support Serv - Communication	426,519.53	4,528.87	421,990.66	0.00	0.00
Support Serv - Staff & Personnel	992,797.05	209.99	0.00	992,587.06	992,587.06
Support Serv - Technology	2,457,499.42	366,410.47	32,412.00	2,058,676.95	2,058,676.95
Support Serv - Pupil Accounting	298,533.77	0.00	298,533.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,035,879.60	0.00	2,035,879.60	0.00	0.00
Community Services	123,968.51	0.00	123,968.51	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	478,584.53	0.00	478,584.53	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,122.71	0.00	0.00	15,122.71	15,122.71
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,916,723.63	2,233,894.25	2,682,829.38	0.00	0.00
Community Services	1,892,299.09	35,498.79	1,856,800.30	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 **	21,063,725.65	21,063,725.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,510,530.91	2,510,530.91	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
	181,698,397.18	**26,461,007.83**	**140,697,002.70**	**14,540,386.65**	**4,937,691.95**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63300 Waterford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	62,127,460.00	15,870.00	62,111,590.00	0.00	0.00
Support Serv - Pupil	9,637,161.00	10,413.00	9,626,748.00	0.00	0.00
Support Serv - Instructional	4,597,179.00	106,040.00	4,491,139.00	0.00	0.00
Support Serv - Board of Ed	330,845.00	141.00	330,704.00	0.00	0.00
Support Serv - Executive Adm	1,123,953.00	5,517.00	1,118,436.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,233,173.00	0.00	6,233,173.00	0.00	0.00
Support Serv - Business	1,910,513.00	991,874.00	0.00	918,639.00	918,639.00
Operations and Maintenance	10,668,024.00	217,962.00	172,363.00	10,277,699.00	0.00
Pupil Transportation	4,134,568.00	0.00	4,134,568.00	0.00	0.00
Support Serv - Planning & Research	412,231.00	15,820.00	396,411.00	0.00	0.00
Support Serv - Communication	291,228.00	0.00	291,228.00	0.00	0.00
Support Serv - Staff & Personnel	254,717.00	0.00	4,549.00	250,168.00	250,168.00
Support Serv - Technology	1,759,592.00	24,732.00	240,591.00	1,494,269.00	1,494,269.00
Support Serv - Pupil Accounting	107,023.00	0.00	107,023.00	0.00	0.00
Support Serv - Central - Other	277,855.00	15,332.00	262,523.00	0.00	0.00
Support Serv - Other	1,087,202.00	1,000.00	1,086,202.00	0.00	0.00
Community Services	187,256.00	0.00	187,256.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	172,416.00	172,416.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,377,294.00	0.00	3,377,294.00	0.00	0.00
Support Serv - Pupil	1,539,171.00	0.00	1,539,171.00	0.00	0.00
Support Serv - Instructional	934,177.00	245,232.00	688,945.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	321,673.00	0.00	0.00	321,673.00	0.00
Pupil Transportation	468,638.00	0.00	468,638.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,046,064.00	2,374,796.00	2,671,268.00	0.00	0.00
Community Services	3,248,072.00	25,236.00	3,222,836.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	295,004.00	295,004.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,085,613.00	13,085,613.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	133,628,102.00	**17,602,998.00**	**102,762,656.00**	**13,262,448.00**	**2,663,076.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,640,239.00	0.00	1,640,239.00	0.00	0.00
Support Serv - Pupil	167,653.00	0.00	167,653.00	0.00	0.00
Support Serv - Instructional	115,882.00	0.00	115,882.00	0.00	0.00
Support Serv - Board of Ed	99,829.00	0.00	99,829.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	414,087.00	0.00	414,087.00	0.00	0.00
Support Serv - Business	79,637.00	0.00	0.00	79,637.00	79,637.00
Operations and Maintenance	422,480.00	0.00	0.00	422,480.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	167,888.00	0.00	0.00	167,888.00	167,888.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,020.00	4,020.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,111,715.00	**4,020.00**	**2,437,690.00**	**670,005.00**	**247,525.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63903 Academy of Southfield
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,348,962.53	28,813.98	1,320,148.55	0.00	0.00
Support Serv - Pupil	102,275.57	0.00	102,275.57	0.00	0.00
Support Serv - Instructional	77,772.61	15,470.07	62,302.54	0.00	0.00
Support Serv - Board of Ed	46,936.69	0.00	46,936.69	0.00	0.00
Support Serv - Executive Adm	494,780.30	0.00	494,780.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	544,380.96	4,596.99	539,783.97	0.00	0.00
Support Serv - Business	1,749.03	0.00	0.00	1,749.03	1,749.03
Operations and Maintenance	604,880.11	3,707.71	0.00	601,172.40	0.00
Pupil Transportation	104,049.00	0.00	104,049.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,610.90	0.00	29,610.90	0.00	0.00
Support Serv - Staff & Personnel	1,959.22	0.00	1,959.22	0.00	0.00
Support Serv - Technology	6,427.80	0.00	4,180.00	2,247.80	2,247.80
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	28,250.16	0.00	28,250.16	0.00	0.00
Community Services	129,160.00	0.00	129,160.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	162,410.72	150,746.57	11,664.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,683,605.60	**203,335.32**	**2,875,101.05**	**605,169.23**	**3,996.83**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63906 Pontiac Academy for Excellence
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,536,970.09	0.00	5,536,970.09	0.00	0.00
Support Serv - Pupil	638,832.42	0.00	638,832.42	0.00	0.00
Support Serv - Instructional	590,320.05	280.59	590,039.46	0.00	0.00
Support Serv - Board of Ed	26,727.50	0.00	26,727.50	0.00	0.00
Support Serv - Executive Adm	666,609.76	0.00	666,609.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	957,932.17	2,599.75	955,332.42	0.00	0.00
Support Serv - Business	352,991.18	4,166.21	337.50	348,487.47	348,487.47
Operations and Maintenance	2,428,277.30	0.00	162,793.22	2,265,484.08	0.00
Pupil Transportation	191,029.02	0.00	191,029.02	0.00	0.00
Support Serv - Planning & Research	6,008.58	0.00	6,008.58	0.00	0.00
Support Serv - Communication	17,481.03	0.00	17,481.03	0.00	0.00
Support Serv - Staff & Personnel	204,501.21	0.00	2,078.49	202,422.72	202,422.72
Support Serv - Technology	114,305.23	0.00	0.00	114,305.23	114,305.23
Support Serv - Pupil Accounting	2,891.20	0.00	2,891.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	131,502.60	309.11	131,193.49	0.00	0.00
Community Services	156,142.24	2,328.50	153,813.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	228,580.01	228,580.01	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	696,786.15	551,138.63	145,647.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,947,887.74	**789,402.80**	**9,227,785.44**	**2,930,699.50**	**665,215.42**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63907 Great Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,195,226.21	4,671.92	1,190,554.29	0.00	0.00
Support Serv - Pupil	105,453.46	0.00	105,453.46	0.00	0.00
Support Serv - Instructional	98,289.87	9,704.05	88,585.82	0.00	0.00
Support Serv - Board of Ed	128,830.65	0.00	128,830.65	0.00	0.00
Support Serv - Executive Adm	85,429.92	0.00	85,429.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	350,056.12	0.00	350,056.12	0.00	0.00
Support Serv - Business	662.03	0.00	0.00	662.03	662.03
Operations and Maintenance	253,642.52	15,543.45	0.00	238,099.07	0.00
Pupil Transportation	6,069.45	0.00	6,069.45	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	24,650.83	0.00	0.00	24,650.83	24,650.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,985.39	0.00	1,985.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	156,671.17	112,183.75	44,487.42	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,406,967.62	**142,103.17**	**2,001,452.52**	**263,411.93**	**25,312.86**

Michigan Department of Education
Costs for the Development of 2013-2014 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	3,008,010.07	14,224.80	2,993,785.27	0.00	0.00
Support Serv - Pupil	278,667.64	0.00	278,667.64	0.00	0.00
Support Serv - Instructional	335,346.64	0.00	335,346.64	0.00	0.00
Support Serv - Board of Ed	267,722.44	0.00	267,722.44	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	437,286.77	2,263.00	435,023.77	0.00	0.00
Support Serv - Business	221,383.73	21,759.89	0.00	199,623.84	199,623.84
Operations and Maintenance	514,714.26	0.00	59,142.20	455,572.06	0.00
Pupil Transportation	55,279.74	0.00	55,279.74	0.00	0.00
Support Serv - Planning & Research	84.00	0.00	84.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	79,843.21	0.00	24,080.00	55,763.21	55,763.21
Support Serv - Technology	41,704.47	0.00	0.00	41,704.47	41,704.47
Support Serv - Pupil Accounting	65,491.93	0.00	65,491.93	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,413.59	0.00	7,413.59	0.00	0.00
Community Services	14,690.98	0.00	14,690.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	90,104.00	90,104.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	337,617.46	26,160.15	311,457.31	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 **	755,137.50	755,137.50	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
	6,510,498.43	**909,649.34**	**4,848,185.51**	**752,663.58**	**297,091.52**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63911 Holly Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,903,186.89	60,441.23	3,842,745.66	0.00	0.00
Support Serv - Pupil	168,150.77	0.00	168,150.77	0.00	0.00
Support Serv - Instructional	538,649.18	49,959.86	488,689.32	0.00	0.00
Support Serv - Board of Ed	6,950.00	0.00	6,950.00	0.00	0.00
Support Serv - Executive Adm	168,766.91	0.00	168,766.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	447,724.20	0.00	447,724.20	0.00	0.00
Support Serv - Business	199,748.74	4,156.80	0.00	195,591.94	195,591.94
Operations and Maintenance	470,471.44	16,403.43	0.00	454,068.01	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	51,876.00	0.00	51,876.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,425.85	0.00	24,425.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	296,495.75	296,495.75	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
	6,276,445.73	**427,457.07**	**5,199,328.71**	**649,659.95**	**195,591.94**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63912 Oakland International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,874,628.74	1,610.00	2,873,018.74	0.00	0.00
Support Serv - Pupil	224,907.06	0.00	224,907.06	0.00	0.00
Support Serv - Instructional	285,036.75	0.00	285,036.75	0.00	0.00
Support Serv - Board of Ed	17,282.50	0.00	17,282.50	0.00	0.00
Support Serv - Executive Adm	1,102,316.29	0.00	1,102,316.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	300,900.90	0.00	300,900.90	0.00	0.00
Support Serv - Business	76,332.65	15,170.70	0.00	61,161.95	61,161.95
Operations and Maintenance	712,030.43	9,948.70	0.00	702,081.73	0.00
Pupil Transportation	8,304.00	0.00	8,304.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	78,150.95	0.00	0.00	78,150.95	78,150.95
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	591,384.65	528,894.89	62,489.76	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 **	298,402.37	298,402.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,569,677.29	**854,026.66**	**4,874,256.00**	**841,394.63**	**139,312.90**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63913 Walton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,346,983.00	0.00	3,346,983.00	0.00	0.00
Support Serv - Pupil	213,643.00	0.00	213,643.00	0.00	0.00
Support Serv - Instructional	564,880.00	0.00	564,880.00	0.00	0.00
Support Serv - Board of Ed	92,590.00	0.00	92,590.00	0.00	0.00
Support Serv - Executive Adm	413,023.00	0.00	413,023.00	0.00	0.00
Support Serv - Grant Writer	27,787.00	0.00	27,787.00	0.00	0.00
Support Serv - School Adm	456,886.00	0.00	456,886.00	0.00	0.00
Support Serv - Business	100,441.00	0.00	0.00	100,441.00	100,441.00
Operations and Maintenance	1,298,975.00	0.00	0.00	1,298,975.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,588.00	0.00	35,588.00	0.00	0.00
Support Serv - Staff & Personnel	140,529.00	0.00	0.00	140,529.00	140,529.00
Support Serv - Technology	101,420.00	0.00	0.00	101,420.00	101,420.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	41,880.00	0.00	41,880.00	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	369,411.00	13,299.00	356,112.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,204,036.00	**13,299.00**	**5,549,372.00**	**1,641,365.00**	**342,390.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63914 Advanced Technology Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,889,099.00	66,434.00	4,822,665.00	0.00	0.00
Support Serv - Pupil	609,718.00	0.00	609,718.00	0.00	0.00
Support Serv - Instructional	915,331.00	202,221.00	713,110.00	0.00	0.00
Support Serv - Board of Ed	26,494.00	0.00	26,494.00	0.00	0.00
Support Serv - Executive Adm	606,992.00	0.00	606,992.00	0.00	0.00
Support Serv - Grant Writer	60,210.00	0.00	60,210.00	0.00	0.00
Support Serv - School Adm	591,320.00	3,377.00	587,943.00	0.00	0.00
Support Serv - Business	579,767.00	28,455.00	0.00	551,312.00	551,312.00
Operations and Maintenance	1,355,202.00	7,732.00	98,672.00	1,248,798.00	0.00
Pupil Transportation	41,101.00	0.00	41,101.00	0.00	0.00
Support Serv - Planning & Research	104,858.00	0.00	104,858.00	0.00	0.00
Support Serv - Communication	121,876.00	0.00	121,876.00	0.00	0.00
Support Serv - Staff & Personnel	148,638.00	0.00	3,140.00	145,498.00	145,498.00
Support Serv - Technology	60,487.00	21,471.00	0.00	39,016.00	39,016.00
Support Serv - Pupil Accounting	27,280.00	0.00	27,280.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	56,099.00	0.00	56,099.00	0.00	0.00
Community Services	45,958.00	0.00	45,958.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	339,721.00	292,119.00	47,602.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,658.00	0.00	4,658.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	619,969.00	173,286.00	446,683.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	910,800.00	910,800.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	160,839.00	160,839.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,276,417.00	**1,866,734.00**	**8,425,059.00**	**1,984,624.00**	**735,826.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,621,264.16	1,862.00	1,619,402.16	0.00	0.00
Support Serv - Pupil	248,069.10	0.00	248,069.10	0.00	0.00
Support Serv - Instructional	80,317.34	0.00	80,317.34	0.00	0.00
Support Serv - Board of Ed	44,451.38	0.00	44,451.38	0.00	0.00
Support Serv - Executive Adm	514,828.17	0.00	514,828.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	224,835.90	0.00	224,835.90	0.00	0.00
Support Serv - Business	8,429.50	5,885.56	1,292.00	1,251.94	1,251.94
Operations and Maintenance	725,400.14	449.40	5,836.00	719,114.74	0.00
Pupil Transportation	9,350.00	0.00	9,350.00	0.00	0.00
Support Serv - Planning & Research	216.00	0.00	216.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,772.40	0.00	506.97	6,265.43	6,265.43
Support Serv - Technology	4,084.30	0.00	0.00	4,084.30	4,084.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	13,772.83	0.00	13,772.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	136,295.86	136,295.86	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	208,702.24	16,703.92	191,998.32	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
	3,846,789.32	**161,196.74**	**2,954,876.17**	**730,716.41**	**11,601.67**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63916 Academy of Waterford
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	851,564.19	20,314.05	831,250.14	0.00	0.00
Support Serv - Pupil	145,596.17	0.00	145,596.17	0.00	0.00
Support Serv - Instructional	40,682.42	1,189.93	39,492.49	0.00	0.00
Support Serv - Board of Ed	43,907.75	2,696.82	41,210.93	0.00	0.00
Support Serv - Executive Adm	51,955.52	0.00	51,955.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	271,330.56	12,900.34	258,430.22	0.00	0.00
Support Serv - Business	1,645.82	0.00	0.00	1,645.82	1,645.82
Operations and Maintenance	474,890.53	0.00	0.00	474,890.53	0.00
Pupil Transportation	75,407.50	0.00	75,407.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,880.45	0.00	23,880.45	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,515.52	0.00	17,515.52	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	107,206.39	89,798.30	17,408.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,105,582.82	**126,899.44**	**1,502,147.03**	**476,536.35**	**1,645.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63917 Bradford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,702,259.70	16,303.34	4,685,956.36	0.00	0.00
Support Serv - Pupil	463,029.74	0.00	463,029.74	0.00	0.00
Support Serv - Instructional	257,805.76	26,118.38	231,687.38	0.00	0.00
Support Serv - Board of Ed	87,346.16	0.00	87,346.16	0.00	0.00
Support Serv - Executive Adm	1,263,028.47	0.00	1,263,028.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	832,435.28	0.00	832,435.28	0.00	0.00
Support Serv - Business	104,761.22	36,178.19	0.00	68,583.03	68,583.03
Operations and Maintenance	813,531.64	10,056.39	0.00	803,475.25	0.00
Pupil Transportation	9,523.61	0.00	9,523.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	68,425.68	0.00	68,425.68	0.00	0.00
Support Serv - Staff & Personnel	753.00	0.00	0.00	753.00	753.00
Support Serv - Technology	63,165.53	0.00	0.00	63,165.53	63,165.53
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	151,947.43	0.00	151,947.43	0.00	0.00
Community Services	44,829.61	0.00	44,829.61	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	371,451.20	13,370.16	358,081.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,849,797.38	1,849,797.38	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
	11,084,091.41	**1,951,823.84**	**8,196,290.76**	**935,976.81**	**132,501.56**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63918 Laurus Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,934,098.00	0.00	2,934,098.00	0.00	0.00
Support Serv - Pupil	156,739.00	0.00	156,739.00	0.00	0.00
Support Serv - Instructional	548,820.00	0.00	548,820.00	0.00	0.00
Support Serv - Board of Ed	103,344.00	0.00	103,344.00	0.00	0.00
Support Serv - Executive Adm	346,593.00	0.00	346,593.00	0.00	0.00
Support Serv - Grant Writer	22,800.00	0.00	22,800.00	0.00	0.00
Support Serv - School Adm	401,776.00	0.00	401,776.00	0.00	0.00
Support Serv - Business	82,413.00	0.00	0.00	82,413.00	82,413.00
Operations and Maintenance	1,166,033.00	0.00	0.00	1,166,033.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,708.00	0.00	24,708.00	0.00	0.00
Support Serv - Staff & Personnel	115,306.00	0.00	0.00	115,306.00	115,306.00
Support Serv - Technology	83,215.00	0.00	0.00	83,215.00	83,215.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	34,363.00	0.00	34,363.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	262,797.00	11,237.00	251,560.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,283,005.00	**11,237.00**	**4,824,801.00**	**1,446,967.00**	**280,934.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	416,887.83	3,151.02	413,736.81	0.00	0.00
Support Serv - Pupil	53,003.87	0.00	53,003.87	0.00	0.00
Support Serv - Instructional	14,027.96	0.00	14,027.96	0.00	0.00
Support Serv - Board of Ed	98,071.14	0.00	98,071.14	0.00	0.00
Support Serv - Executive Adm	116,099.90	0.00	116,099.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	189,276.84	0.00	189,276.84	0.00	0.00
Support Serv - Business	10,330.33	0.00	0.00	10,330.33	10,330.33
Operations and Maintenance	204,598.57	0.00	14,239.68	190,358.89	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	17,576.43	0.00	0.00	17,576.43	17,576.43
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	5,857.86	0.00	5,857.86	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,125,730.73	**3,151.02**	**904,314.06**	**218,265.65**	**27,906.76**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63921 Crescent Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,396,556.00	202,011.00	2,194,545.00	0.00	0.00
Support Serv - Pupil	302,978.00	0.00	302,978.00	0.00	0.00
Support Serv - Instructional	106,927.00	26,956.00	79,971.00	0.00	0.00
Support Serv - Board of Ed	57,571.00	0.00	57,571.00	0.00	0.00
Support Serv - Executive Adm	290,905.00	0.00	290,905.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	557,230.00	0.00	557,230.00	0.00	0.00
Support Serv - Business	168,480.00	27,524.00	0.00	140,956.00	140,956.00
Operations and Maintenance	514,055.00	28,550.00	24,850.00	460,655.00	0.00
Pupil Transportation	438,192.00	0.00	438,192.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	14,196.00	1,685.00	0.00	12,511.00	12,511.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	42,918.00	0.00	42,918.00	0.00	0.00
Community Services	20,263.00	0.00	20,263.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	50,000.00	50,000.00	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	592,708.00	497,069.00	95,639.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	265,844.00	265,844.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,818,823.00	**1,099,639.00**	**4,105,062.00**	**614,122.00**	**153,467.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63922 Great Oaks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,912,215.00	0.00	2,912,215.00	0.00	0.00
Support Serv - Pupil	148,644.00	0.00	148,644.00	0.00	0.00
Support Serv - Instructional	526,498.00	0.00	526,498.00	0.00	0.00
Support Serv - Board of Ed	94,357.00	0.00	94,357.00	0.00	0.00
Support Serv - Executive Adm	397,773.00	0.00	397,773.00	0.00	0.00
Support Serv - Grant Writer	27,561.00	0.00	27,561.00	0.00	0.00
Support Serv - School Adm	445,437.00	0.00	445,437.00	0.00	0.00
Support Serv - Business	103,316.00	0.00	0.00	103,316.00	103,316.00
Operations and Maintenance	1,282,743.00	0.00	0.00	1,282,743.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,572.00	0.00	30,572.00	0.00	0.00
Support Serv - Staff & Personnel	140,680.00	0.00	0.00	140,680.00	140,680.00
Support Serv - Technology	100,597.00	0.00	0.00	100,597.00	100,597.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	43,079.00	0.00	43,079.00	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	328,910.00	11,527.00	317,383.00	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
	6,582,382.00	**11,527.00**	**4,943,519.00**	**1,627,336.00**	**344,593.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63923 Four Corners Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,375,058.21	62,568.11	1,312,490.10	0.00	0.00
Support Serv - Pupil	67,795.62	0.00	67,795.62	0.00	0.00
Support Serv - Instructional	42,282.65	0.00	42,282.65	0.00	0.00
Support Serv - Board of Ed	15,654.68	0.00	15,654.68	0.00	0.00
Support Serv - Executive Adm	312,853.14	0.00	312,853.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	181,578.85	255.99	181,322.86	0.00	0.00
Support Serv - Business	8,141.26	8,026.26	0.00	115.00	115.00
Operations and Maintenance	376,149.87	52,095.00	0.00	324,054.87	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	19,321.80	0.00	19,321.80	0.00	0.00
Support Serv - Staff & Personnel	4,061.39	0.00	1,757.54	2,303.85	2,303.85
Support Serv - Technology	3,927.96	3,927.96	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	36,849.30	0.00	36,849.30	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	73,300.46	3,401.15	69,899.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,516,975.19	**130,274.47**	**2,060,227.00**	**326,473.72**	**2,418.85**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,264,840.94	125,461.00	1,139,379.94	0.00	0.00
Support Serv - Pupil	37,285.00	0.00	37,285.00	0.00	0.00
Support Serv - Instructional	118,717.00	5,795.00	112,922.00	0.00	0.00
Support Serv - Board of Ed	37,574.00	0.00	37,574.00	0.00	0.00
Support Serv - Executive Adm	129,313.00	0.00	129,313.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	138,367.00	0.00	138,367.00	0.00	0.00
Support Serv - Business	5,013.00	0.00	0.00	5,013.00	5,013.00
Operations and Maintenance	264,113.00	2,000.00	0.00	262,113.00	0.00
Pupil Transportation	19,328.00	0.00	19,328.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	58,610.00	0.00	58,610.00	0.00	0.00
Support Serv - Staff & Personnel	1,019.00	0.00	0.00	1,019.00	1,019.00
Support Serv - Technology	72,021.06	0.00	0.00	72,021.06	72,021.06
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	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	108,773.00	85,236.00	23,537.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,254,974.00	**218,492.00**	**1,696,315.94**	**340,166.06**	**78,053.06**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
63925 Taylor International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,132,588.40	49,959.49	1,082,628.91	0.00	0.00
Support Serv - Pupil	96,416.73	0.00	96,416.73	0.00	0.00
Support Serv - Instructional	20,767.50	0.00	20,767.50	0.00	0.00
Support Serv - Board of Ed	30,135.03	0.00	30,135.03	0.00	0.00
Support Serv - Executive Adm	378,292.62	0.00	378,292.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	206,882.86	0.00	206,882.86	0.00	0.00
Support Serv - Business	16,918.11	5,976.82	0.00	10,941.29	10,941.29
Operations and Maintenance	456,451.85	0.00	0.00	456,451.85	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	49,054.15	0.00	0.00	49,054.15	49,054.15
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	57,899.95	8,739.55	49,160.40	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	142,039.69	120,893.92	21,145.77	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
	2,587,446.89	**185,569.78**	**1,885,429.82**	**516,447.29**	**59,995.44**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
64040 Hart Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,554,098.64	13,369.19	7,540,729.45	0.00	0.00
Support Serv - Pupil	410,049.51	0.00	410,049.51	0.00	0.00
Support Serv - Instructional	270,555.55	345.25	270,210.30	0.00	0.00
Support Serv - Board of Ed	57,902.89	0.00	57,902.89	0.00	0.00
Support Serv - Executive Adm	295,107.92	524.99	294,582.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	601,670.93	0.00	601,670.93	0.00	0.00
Support Serv - Business	238,596.09	35,479.69	0.00	203,116.40	203,116.40
Operations and Maintenance	951,732.29	0.00	203.74	951,528.55	0.00
Pupil Transportation	574,873.01	0.00	574,873.01	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	1,623.09	0.00	486.03	1,137.06	1,137.06
Support Serv - Technology	228,710.58	42,508.62	0.00	186,201.96	186,201.96
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	307,595.45	17,367.64	290,227.81	0.00	0.00
Community Services	385,985.09	14,606.18	371,378.91	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	585,268.00	337,591.33	247,676.67	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 **	610,650.98	610,650.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	227,380.98	227,380.98	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
	13,301,801.00	**1,299,824.85**	**10,659,992.18**	**1,341,983.97**	**390,455.42**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
64070 Pentwater Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,719,610.73	3,286.80	1,716,323.93	0.00	0.00
Support Serv - Pupil	56,686.89	0.00	56,686.89	0.00	0.00
Support Serv - Instructional	118,044.47	189.71	117,854.76	0.00	0.00
Support Serv - Board of Ed	30,510.54	0.00	30,510.54	0.00	0.00
Support Serv - Executive Adm	148,423.70	2,016.95	146,406.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	118,345.79	651.37	117,694.42	0.00	0.00
Support Serv - Business	36,973.85	639.56	0.00	36,334.29	36,334.29
Operations and Maintenance	257,473.05	1,369.05	0.00	256,104.00	0.00
Pupil Transportation	89,451.04	0.00	89,451.04	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	92,554.57	30,916.46	0.00	61,638.11	61,638.11
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	86,624.18	650.00	85,974.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	37,068.00	37,068.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	134,084.04	57,589.23	76,494.81	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 **	278,256.26	278,256.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,840.00	8,840.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,212,947.11	**421,473.39**	**2,437,397.32**	**354,076.40**	**97,972.40**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
64080 Shelby Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,253,407.85	0.00	9,253,407.85	0.00	0.00
Support Serv - Pupil	393,027.41	0.00	393,027.41	0.00	0.00
Support Serv - Instructional	466,089.65	0.00	466,089.65	0.00	0.00
Support Serv - Board of Ed	43,697.39	0.00	43,697.39	0.00	0.00
Support Serv - Executive Adm	156,742.96	0.00	156,742.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,046,253.95	0.00	1,046,253.95	0.00	0.00
Support Serv - Business	317,481.18	84,502.37	319.00	232,659.81	232,659.81
Operations and Maintenance	1,293,121.80	472.99	35,910.53	1,256,738.28	0.00
Pupil Transportation	627,759.15	0.00	627,759.15	0.00	0.00
Support Serv - Planning & Research	27,400.00	0.00	27,400.00	0.00	0.00
Support Serv - Communication	760.98	0.00	760.98	0.00	0.00
Support Serv - Staff & Personnel	232.15	0.00	232.15	0.00	0.00
Support Serv - Technology	106,461.72	0.00	81,342.78	25,118.94	25,118.94
Support Serv - Pupil Accounting	947.62	0.00	947.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	332,472.17	0.00	332,472.17	0.00	0.00
Community Services	319,105.32	13,823.73	305,281.59	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	32,968.26	0.00	32,968.26	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	456.83	0.00	451.59	5.24	0.00
Pupil Transportation	2,400.00	0.00	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	690,327.69	363,930.17	326,397.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,020,802.28	1,020,802.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,131,916.36	**1,483,531.54**	**13,133,862.55**	**1,514,522.27**	**257,778.75**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
64090 Walkerville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,690,792.59	0.00	1,690,792.59	0.00	0.00
Support Serv - Pupil	80,633.20	0.00	80,633.20	0.00	0.00
Support Serv - Instructional	94,033.26	0.00	94,033.26	0.00	0.00
Support Serv - Board of Ed	34,920.30	0.00	34,920.30	0.00	0.00
Support Serv - Executive Adm	93,462.08	0.00	93,462.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	146,465.97	0.00	146,465.97	0.00	0.00
Support Serv - Business	74,687.83	9,127.31	0.00	65,560.52	65,560.52
Operations and Maintenance	333,472.33	16,360.50	2,210.92	314,900.91	0.00
Pupil Transportation	176,884.80	0.00	176,884.80	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	921.32	0.00	921.32	0.00	0.00
Support Serv - Technology	58,542.44	2,079.25	5,941.41	50,521.78	50,521.78
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	59,623.96	0.00	59,623.96	0.00	0.00
Community Services	2,361.17	0.00	2,361.17	0.00	0.00
Payments to Government Agencies	382.02	382.02	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	203,151.06	114,675.40	88,475.66	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 **	272,799.66	272,799.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	77.00	77.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,323,210.99	**415,501.14**	**2,476,726.64**	**430,983.21**	**116,082.30**

Michigan Department of Education
Costs for the Development of 2013-2014 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	12,444,076.00	36,879.00	12,407,197.00	0.00	0.00
Support Serv - Pupil	1,248,184.00	0.00	1,248,184.00	0.00	0.00
Support Serv - Instructional	712,120.00	5,943.00	706,177.00	0.00	0.00
Support Serv - Board of Ed	83,076.00	0.00	83,076.00	0.00	0.00
Support Serv - Executive Adm	274,831.00	0.00	274,831.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	996,347.00	0.00	996,347.00	0.00	0.00
Support Serv - Business	301,982.00	12,817.00	0.00	289,165.00	289,165.00
Operations and Maintenance	1,952,690.00	0.00	0.00	1,952,690.00	0.00
Pupil Transportation	1,661,317.00	189,855.00	1,471,462.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	410,787.00	109,893.00	0.00	300,894.00	300,894.00
Support Serv - Pupil Accounting	24,213.00	0.00	24,213.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	408,144.00	1,941.00	406,203.00	0.00	0.00
Community Services	57,077.00	0.00	57,077.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,333,452.00	518,394.00	815,058.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,808,054.00	1,808,054.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,716,350.00	**2,683,776.00**	**18,489,825.00**	**2,542,749.00**	**590,059.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,373,508.01	1,143.25	1,372,364.76	0.00	0.00
Support Serv - Pupil	80,242.90	0.00	80,242.90	0.00	0.00
Support Serv - Instructional	3,149.74	0.00	3,149.74	0.00	0.00
Support Serv - Board of Ed	37,975.04	0.00	37,975.04	0.00	0.00
Support Serv - Executive Adm	38,567.27	0.00	38,567.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	127,938.16	0.00	127,938.16	0.00	0.00
Support Serv - Business	83,574.32	12,303.36	5,423.00	65,847.96	65,847.96
Operations and Maintenance	331,206.85	3,314.31	0.00	327,892.54	0.00
Pupil Transportation	146,675.65	0.00	146,675.65	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	15,363.79	0.00	15,363.79	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,450.96	0.00	2,450.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	187,485.84	58,724.55	128,761.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	674,374.98	674,374.98	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
	3,102,513.51	**749,860.45**	**1,958,912.56**	**393,740.50**	**65,847.96**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
66050 Ontonagon Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,459,140.49	10,917.69	2,448,222.80	0.00	0.00
Support Serv - Pupil	82,575.64	0.00	82,575.64	0.00	0.00
Support Serv - Instructional	132,242.84	0.00	132,242.84	0.00	0.00
Support Serv - Board of Ed	43,555.48	0.00	43,555.48	0.00	0.00
Support Serv - Executive Adm	107,589.79	0.00	107,589.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	195,629.97	395.68	195,234.29	0.00	0.00
Support Serv - Business	136,828.85	30,722.83	10,202.25	95,903.77	95,903.77
Operations and Maintenance	397,504.09	2,508.98	0.00	394,995.11	0.00
Pupil Transportation	282,063.14	0.00	282,063.14	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	117,179.69	0.00	117,179.69	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	230,207.49	84,726.80	145,480.69	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 **	619,636.90	619,636.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,804,154.37	**748,908.88**	**3,564,346.61**	**490,898.88**	**95,903.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
67020 Evart Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,640,145.30	5,238.00	5,634,907.30	0.00	0.00
Support Serv - Pupil	367,736.21	0.00	367,736.21	0.00	0.00
Support Serv - Instructional	161,927.54	0.00	161,927.54	0.00	0.00
Support Serv - Board of Ed	41,106.40	0.00	41,106.40	0.00	0.00
Support Serv - Executive Adm	166,379.65	0.00	166,379.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	523,124.03	0.00	523,124.03	0.00	0.00
Support Serv - Business	192,958.80	429.42	0.00	192,529.38	192,529.38
Operations and Maintenance	800,198.00	2,096.94	4,735.00	793,366.06	0.00
Pupil Transportation	576,358.80	14,750.85	561,607.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,500.00	8,500.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,430.11	0.00	23,430.11	0.00	0.00
Support Serv - Technology	136,421.86	25,454.13	0.00	110,967.73	110,967.73
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	208,827.06	19,299.67	189,527.39	0.00	0.00
Community Services	2,070.00	0.00	2,070.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	4,177.20	4,177.20	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	527,620.73	282,435.99	245,184.74	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 **	570,582.06	570,582.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,951,563.75	**932,964.26**	**7,921,736.32**	**1,096,863.17**	**303,497.11**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
67050 Marion Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,559,788.03	2,000.00	3,557,788.03	0.00	0.00
Support Serv - Pupil	45,258.03	0.00	45,258.03	0.00	0.00
Support Serv - Instructional	137,062.30	0.00	137,062.30	0.00	0.00
Support Serv - Board of Ed	22,890.42	0.00	22,890.42	0.00	0.00
Support Serv - Executive Adm	80,142.24	0.00	80,142.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	267,439.40	0.00	267,439.40	0.00	0.00
Support Serv - Business	88,090.84	36,520.40	7,565.75	44,004.69	44,004.69
Operations and Maintenance	379,983.38	4,422.05	0.00	375,561.33	0.00
Pupil Transportation	417,271.34	6,523.00	410,748.34	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	1,737.00	0.00	1,737.00	0.00	0.00
Support Serv - Technology	96,514.32	8,167.22	12,229.42	76,117.68	76,117.68
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	84,552.24	769.00	83,783.24	0.00	0.00
Community Services	7,903.52	0.00	7,903.52	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	265,875.78	124,118.80	141,756.98	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 **	413,846.82	413,846.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,765.00	0.00	3,765.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,872,120.66	**596,367.29**	**4,780,069.67**	**495,683.70**	**120,122.37**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
67055 Pine River Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,414,704.34	122,076.60	6,292,627.74	0.00	0.00
Support Serv - Pupil	80,033.12	0.00	80,033.12	0.00	0.00
Support Serv - Instructional	77,271.85	968.30	76,303.55	0.00	0.00
Support Serv - Board of Ed	51,119.97	0.00	51,119.97	0.00	0.00
Support Serv - Executive Adm	231,728.09	4,018.33	227,709.76	0.00	0.00
Support Serv - Grant Writer	34,125.00	0.00	34,125.00	0.00	0.00
Support Serv - School Adm	871,392.36	0.00	871,392.36	0.00	0.00
Support Serv - Business	196,906.27	14,670.65	0.00	182,235.62	182,235.62
Operations and Maintenance	929,932.99	3,704.72	0.00	926,228.27	0.00
Pupil Transportation	769,776.17	1,861.41	767,914.76	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	15,694.00	0.00	0.00	15,694.00	15,694.00
Support Serv - Technology	80,926.51	3,856.18	0.00	77,070.33	77,070.33
Support Serv - Pupil Accounting	26,288.76	0.00	26,288.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,980.79	17,746.15	301,234.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,311.95	0.00	2,311.95	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	21,095.37	0.00	19,502.67	1,592.70	1,592.70
Operations and Maintenance	7,179.31	0.00	6,637.27	542.04	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	541,513.06	263,300.92	278,212.14	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 **	601,736.41	601,736.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,228.28	38,228.28	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
	11,310,944.60	**1,072,167.95**	**9,035,413.69**	**1,203,362.96**	**276,592.65**

Michigan Department of Education
Costs for the Development of 2013-2014 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	8,629,417.71	0.00	8,629,417.71	0.00	0.00
Support Serv - Pupil	386,750.48	0.00	386,750.48	0.00	0.00
Support Serv - Instructional	225,930.61	0.00	225,930.61	0.00	0.00
Support Serv - Board of Ed	51,814.94	0.00	51,814.94	0.00	0.00
Support Serv - Executive Adm	256,643.26	0.00	256,643.26	0.00	0.00
Support Serv - Grant Writer	1,212.13	0.00	1,212.13	0.00	0.00
Support Serv - School Adm	924,363.72	0.00	924,363.72	0.00	0.00
Support Serv - Business	196,053.35	24,253.04	0.00	171,800.31	171,800.31
Operations and Maintenance	920,514.09	0.00	0.00	920,514.09	0.00
Pupil Transportation	705,243.52	0.00	705,243.52	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	186,325.16	14,087.49	14,544.35	157,693.32	157,693.32
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	342,156.49	8,411.51	333,744.98	0.00	0.00
Community Services	22,214.40	0.00	22,214.40	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	729,297.37	358,366.78	370,930.59	0.00	0.00
Community Services	33,749.50	0.00	33,749.50	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 **	1,447,539.05	1,447,539.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	57,692.39	57,692.39	0.00	0.00	0.00
Trust Funds					
All Costs *	1,275.00	0.00	1,275.00	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
	15,118,193.17	**1,910,350.26**	**11,957,835.19**	**1,250,007.72**	**329,493.63**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
68010 Mio-AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,417,632.23	16,714.73	4,400,917.50	0.00	0.00
Support Serv - Pupil	92,199.57	0.00	92,199.57	0.00	0.00
Support Serv - Instructional	78,989.97	0.00	78,989.97	0.00	0.00
Support Serv - Board of Ed	39,119.00	0.00	39,119.00	0.00	0.00
Support Serv - Executive Adm	201,298.61	1,624.75	199,673.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	320,191.56	0.00	320,191.56	0.00	0.00
Support Serv - Business	51,127.60	20,209.72	0.00	30,917.88	30,917.88
Operations and Maintenance	593,356.88	14,119.00	30,032.76	549,205.12	0.00
Pupil Transportation	281,659.12	985.11	280,674.01	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	8,577.95	0.00	2,550.95	6,027.00	6,027.00
Support Serv - Technology	70,117.54	0.00	14,127.45	55,990.09	55,990.09
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	35,803.47	0.00	35,803.47	0.00	0.00
Community Services	4,982.76	0.00	4,982.76	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	347,341.55	159,494.50	187,847.05	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 **	44,453.57	44,453.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	271,299.70	271,299.70	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
	6,858,151.08	**528,901.08**	**5,687,109.91**	**642,140.09**	**92,934.97**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
68030 Fairview Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,902,159.42	3,197.81	1,898,961.61	0.00	0.00
Support Serv - Pupil	78,771.80	0.00	78,771.80	0.00	0.00
Support Serv - Instructional	14,884.03	0.00	14,884.03	0.00	0.00
Support Serv - Board of Ed	45,066.63	0.00	45,066.63	0.00	0.00
Support Serv - Executive Adm	180,396.23	0.00	180,396.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	81,629.80	0.00	81,629.80	0.00	0.00
Support Serv - Business	130,429.91	28,553.22	0.00	101,876.69	101,876.69
Operations and Maintenance	230,676.01	1,797.62	0.00	228,878.39	0.00
Pupil Transportation	136,446.06	0.00	136,446.06	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	27,822.82	0.00	0.00	27,822.82	27,822.82
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,264.64	0.00	2,264.64	0.00	0.00
Support Serv - Other	4,925.00	0.00	4,925.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	76,819.00	76,819.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	169,545.28	75,258.13	94,287.15	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 **	501,512.77	501,512.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	64,015.43	64,015.43	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
	3,647,364.83	**751,153.98**	**2,537,632.95**	**358,577.90**	**129,699.51**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
69020 Gaylord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,995,055.73	37,795.44	17,957,260.29	0.00	0.00
Support Serv - Pupil	845,955.39	0.00	845,955.39	0.00	0.00
Support Serv - Instructional	493,531.79	1,875.55	491,656.24	0.00	0.00
Support Serv - Board of Ed	7,828.17	0.00	7,828.17	0.00	0.00
Support Serv - Executive Adm	540,088.72	3,005.58	537,083.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,694,744.31	0.00	1,694,744.31	0.00	0.00
Support Serv - Business	431,332.12	8,054.50	0.00	423,277.62	423,277.62
Operations and Maintenance	2,121,458.71	4,223.00	3,302.77	2,113,932.94	0.00
Pupil Transportation	1,315,155.11	157,858.00	1,157,297.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	183.50	0.00	183.50	0.00	0.00
Support Serv - Staff & Personnel	102,979.35	0.00	3,700.00	99,279.35	99,279.35
Support Serv - Technology	367,351.86	210,736.03	0.00	156,615.83	156,615.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	4,082.63	0.00	4,082.63	0.00	0.00
Support Serv - Other	467,761.46	0.00	467,761.46	0.00	0.00
Community Services	140,667.64	0.00	140,667.64	0.00	0.00
Payments to Government Agencies	10,000.00	10,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,638,135.00	910,601.30	727,533.70	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 **	2,634,029.84	2,634,029.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,032,714.30	2,032,714.30	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
	32,843,055.63	**6,010,893.54**	**24,039,056.35**	**2,793,105.74**	**679,172.80**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
69030 Johannesburg-Lewiston Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,335,040.41	12,927.84	4,322,112.57	0.00	0.00
Support Serv - Pupil	196,977.39	0.00	196,977.39	0.00	0.00
Support Serv - Instructional	104,359.77	0.00	104,359.77	0.00	0.00
Support Serv - Board of Ed	81,682.36	0.00	81,682.36	0.00	0.00
Support Serv - Executive Adm	144,362.23	0.00	144,362.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	537,044.31	0.00	537,044.31	0.00	0.00
Support Serv - Business	134,242.60	0.00	0.00	134,242.60	134,242.60
Operations and Maintenance	756,386.73	0.00	0.00	756,386.73	0.00
Pupil Transportation	769,177.22	159,280.00	609,897.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,591.00	0.00	12,591.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	39,682.29	0.00	0.00	39,682.29	39,682.29
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	146,491.60	0.00	146,491.60	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	429,927.25	204,729.92	225,197.33	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 **	1,098,403.25	1,098,403.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,141.82	23,141.82	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
	8,809,510.23	**1,498,482.83**	**6,380,715.78**	**930,311.62**	**173,924.89**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
69040 Vanderbilt Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	866,918.39	0.00	866,918.39	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	34,300.33	0.00	34,300.33	0.00	0.00
Support Serv - Board of Ed	33,788.92	0.00	33,788.92	0.00	0.00
Support Serv - Executive Adm	93,127.89	0.00	93,127.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	107,443.35	0.00	107,443.35	0.00	0.00
Support Serv - Business	8,540.77	4,764.77	0.00	3,776.00	3,776.00
Operations and Maintenance	183,830.66	0.00	0.00	183,830.66	0.00
Pupil Transportation	108,176.51	0.00	108,176.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,869.46	0.00	8,869.46	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	88,365.76	42,137.42	46,228.34	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 **	244,963.55	244,963.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,070.15	29,070.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,807,395.74	**320,935.89**	**1,298,853.19**	**187,606.66**	**3,776.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70000 Ottawa Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	478,483.33	0.00	478,483.33	0.00	0.00
Support Serv - Pupil	338,930.00	0.00	338,930.00	0.00	0.00
Support Serv - Instructional	2,863,930.00	39,376.87	2,824,553.13	0.00	0.00
Support Serv - Board of Ed	28,855.65	0.00	28,855.65	0.00	0.00
Support Serv - Executive Adm	395,052.90	0.00	395,052.90	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	938,529.66	5,299.63	0.00	933,230.03	933,230.03
Operations and Maintenance	508,924.23	6,672.18	0.00	502,252.05	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	812.43	0.00	812.43	0.00	0.00
Support Serv - Communication	428,681.76	4,649.00	424,032.76	0.00	0.00
Support Serv - Staff & Personnel	562,991.45	0.00	0.00	562,991.45	562,991.45
Support Serv - Technology	2,417,709.02	78,086.23	0.00	2,339,622.79	2,339,622.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	84,235.99	0.00	84,235.99	0.00	0.00
Support Serv - Other	35,821.79	0.00	35,821.79	0.00	0.00
Community Services	49,015.13	0.00	49,015.13	0.00	0.00
Payments to Government Agencies	1,833,030.25	1,833,030.25	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	15,546,701.55	810,251.87	14,736,449.68	0.00	0.00
Support Serv - Pupil	6,159,101.39	42,694.31	6,116,407.08	0.00	0.00
Support Serv - Instructional	3,020,943.45	11,774.84	3,009,168.61	0.00	0.00
Support Serv - Board of Ed	20,728.00	0.00	20,728.00	0.00	0.00
Support Serv - Executive Adm	890,915.72	1,200.00	889,715.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,875,195.71	14,631.98	1,860,563.73	0.00	0.00
Support Serv - Business	928,587.21	0.00	0.00	928,587.21	928,587.21
Operations and Maintenance	1,727,878.02	14,788.98	0.00	1,713,089.04	0.00
Pupil Transportation	2,571,071.90	0.00	2,571,071.90	0.00	0.00
Support Serv - Planning & Research	2,495.02	0.00	2,495.02	0.00	0.00
Support Serv - Communication	119,800.02	0.00	119,800.02	0.00	0.00
Support Serv - Staff & Personnel	57,427.85	0.00	18,046.85	39,381.00	39,381.00
Support Serv - Technology	45,080.71	19,381.75	2,673.00	23,025.96	23,025.96
Support Serv - Pupil Accounting	128,887.97	0.00	128,887.97	0.00	0.00
Support Serv - Central - Other	17,066.36	0.00	17,066.36	0.00	0.00
Support Serv - Other	1,741,894.46	15.05	1,741,879.41	0.00	0.00
Community Services	21,842.55	0.00	21,842.55	0.00	0.00
Payments to Government Agencies	48,549,370.69	48,549,370.69	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	757,880.93	757,880.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,302,022.63	1,302,022.63	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
	96,449,895.73	**53,491,127.19**	**35,916,589.01**	**7,042,179.53**	**4,826,838.44**

Michigan Department of Education
Costs for the Development of 2013-2014 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	38,217,576.97	173,666.26	38,043,910.71	0.00	0.00
Support Serv - Pupil	4,048,995.82	0.00	4,048,995.82	0.00	0.00
Support Serv - Instructional	2,498,131.05	2,210.11	2,495,920.94	0.00	0.00
Support Serv - Board of Ed	114,450.64	0.00	114,450.64	0.00	0.00
Support Serv - Executive Adm	644,545.18	0.00	644,545.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,953,776.87	16,206.00	2,937,570.87	0.00	0.00
Support Serv - Business	682,474.66	605.97	5,549.37	676,319.32	676,319.32
Operations and Maintenance	4,685,201.31	53,847.48	23,297.38	4,608,056.45	0.00
Pupil Transportation	2,781,276.13	28,981.50	2,752,294.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	90,779.12	0.00	90,779.12	0.00	0.00
Support Serv - Staff & Personnel	161,865.05	0.00	54,654.92	107,210.13	107,210.13
Support Serv - Technology	570,382.04	53,242.80	0.00	517,139.24	517,139.24
Support Serv - Pupil Accounting	60,000.00	0.00	60,000.00	0.00	0.00
Support Serv - Central - Other	109,966.82	0.00	109,966.82	0.00	0.00
Support Serv - Other	998,943.68	7,988.17	990,955.51	0.00	0.00
Community Services	646,057.67	5,866.04	640,191.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	539,268.29	539,268.29	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	83.00	0.00	83.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,129.58	0.00	0.00	19,129.58	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	13,900.00	0.00	0.00	13,900.00	13,900.00
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	1,901,439.57	804,872.16	1,096,567.41	0.00	0.00
Community Services	294,520.43	2,355.72	292,164.71	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 **	7,540,587.00	7,540,587.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,380,995.67	6,380,995.67	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	623,924.58	623,924.58	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	76,578,271.13	**16,234,617.75**	**54,401,898.66**	**5,941,754.72**	**1,314,568.69**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70020 Holland City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,984,181.29	52,315.73	26,931,865.56	0.00	0.00
Support Serv - Pupil	3,826,142.11	0.00	3,826,142.11	0.00	0.00
Support Serv - Instructional	1,248,690.28	0.00	1,248,690.28	0.00	0.00
Support Serv - Board of Ed	149,824.99	0.00	149,824.99	0.00	0.00
Support Serv - Executive Adm	316,140.18	0.00	316,140.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,827,666.31	0.00	1,827,666.31	0.00	0.00
Support Serv - Business	339,904.65	0.00	0.00	339,904.65	339,904.65
Operations and Maintenance	2,900,125.25	39,240.97	20,825.62	2,840,058.66	0.00
Pupil Transportation	930,505.79	0.00	930,505.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	195,942.05	176.97	195,765.08	0.00	0.00
Support Serv - Staff & Personnel	382,222.30	0.00	59,463.84	322,758.46	322,758.46
Support Serv - Technology	712,685.31	5,835.27	0.00	706,850.04	706,850.04
Support Serv - Pupil Accounting	84,647.77	0.00	84,647.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	772,309.52	16,879.40	755,430.12	0.00	0.00
Community Services	788,111.41	0.00	788,111.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	92,791.93	0.00	92,791.93	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,795,779.06	777,531.80	1,018,247.26	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 **	9,681,690.00	9,681,690.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,804,978.51	23,804,978.51	0.00	0.00	0.00
Trust Funds					
All Costs *	3,769.12	0.00	3,769.12	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	76,843,107.83	**34,378,648.65**	**38,254,887.37**	**4,209,571.81**	**1,369,513.15**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70040 Allendale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,351,508.73	14,815.35	12,336,693.38	0.00	0.00
Support Serv - Pupil	1,091,631.61	0.00	1,091,631.61	0.00	0.00
Support Serv - Instructional	842,498.56	0.00	842,498.56	0.00	0.00
Support Serv - Board of Ed	83,425.28	0.00	83,425.28	0.00	0.00
Support Serv - Executive Adm	405,690.98	0.00	405,690.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,273,413.59	0.00	1,273,413.59	0.00	0.00
Support Serv - Business	357,166.24	57,071.60	0.00	300,094.64	300,094.64
Operations and Maintenance	2,661,489.17	225,514.71	0.00	2,435,974.46	0.00
Pupil Transportation	927,192.88	105.99	927,086.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	60,136.36	0.00	0.00	60,136.36	60,136.36
Support Serv - Technology	237,491.68	21,312.53	0.00	216,179.15	216,179.15
Support Serv - Pupil Accounting	93,659.35	0.00	93,659.35	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	459,990.92	4,383.00	455,607.92	0.00	0.00
Community Services	212,783.47	0.00	212,783.47	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	683,965.92	288,367.67	395,598.25	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 **	9,002,056.96	9,002,056.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	137,800.00	137,800.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,881,901.70	**9,751,427.81**	**18,118,089.28**	**3,012,384.61**	**576,410.15**

Michigan Department of Education
Costs for the Development of 2013-2014 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	45,663,660.79	183,168.15	45,480,492.64	0.00	0.00
Support Serv - Pupil	3,173,390.32	0.00	3,173,390.32	0.00	0.00
Support Serv - Instructional	2,155,457.14	0.00	2,155,457.14	0.00	0.00
Support Serv - Board of Ed	81,622.16	0.00	81,622.16	0.00	0.00
Support Serv - Executive Adm	401,703.15	0.00	401,703.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,036,417.37	0.00	4,036,417.37	0.00	0.00
Support Serv - Business	733,471.60	0.00	0.00	733,471.60	733,471.60
Operations and Maintenance	5,911,209.24	127,794.63	90,579.25	5,692,835.36	0.00
Pupil Transportation	4,051,099.52	1,096,203.00	2,954,896.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	281,148.53	0.00	281,148.53	0.00	0.00
Support Serv - Staff & Personnel	395,677.77	0.00	2,962.50	392,715.27	392,715.27
Support Serv - Technology	743,302.49	0.00	0.00	743,302.49	743,302.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,145,111.66	0.00	1,145,111.66	0.00	0.00
Community Services	342,772.21	0.00	342,772.21	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	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,455.81	0.00	2,223.05	2,232.76	0.00
Pupil Transportation	68,875.73	60,554.00	8,321.73	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	3,313,132.08	1,547,302.30	1,765,829.78	0.00	0.00
Community Services	535,075.01	0.00	535,075.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,024,382.05	13,024,382.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	898,065.74	898,065.74	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
	86,962,530.37	**16,937,469.87**	**62,460,503.02**	**7,564,557.48**	**1,869,489.36**

Michigan Department of Education
Costs for the Development of 2013-2014 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	13,661,097.68	20,995.49	13,640,102.19	0.00	0.00
Support Serv - Pupil	940,226.27	0.00	940,226.27	0.00	0.00
Support Serv - Instructional	836,208.21	0.00	836,208.21	0.00	0.00
Support Serv - Board of Ed	50,299.87	0.00	50,299.87	0.00	0.00
Support Serv - Executive Adm	621,176.28	0.00	621,176.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,445,986.39	0.00	1,445,986.39	0.00	0.00
Support Serv - Business	322,748.89	7,801.40	0.00	314,947.49	314,947.49
Operations and Maintenance	2,256,541.37	16,710.75	0.00	2,239,830.62	0.00
Pupil Transportation	963,268.30	17,905.00	945,363.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	64,810.03	0.00	64,810.03	0.00	0.00
Support Serv - Staff & Personnel	380.68	0.00	262.18	118.50	118.50
Support Serv - Technology	617,032.57	0.00	5,040.53	611,992.04	611,992.04
Support Serv - Pupil Accounting	60,433.46	0.00	60,433.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	584,231.56	0.00	584,231.56	0.00	0.00
Community Services	656,890.56	5,290.08	651,600.48	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	795,789.05	344,976.78	450,812.27	0.00	0.00
Community Services	24,213.04	0.00	24,213.04	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 **	7,070,007.20	7,070,007.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,271,453.44	1,271,453.44	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	225,485.76	225,485.76	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,468,280.61	**8,980,625.90**	**20,320,766.06**	**3,166,888.65**	**927,058.03**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70175 Jenison Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,332,930.75	29,355.59	29,303,575.16	0.00	0.00
Support Serv - Pupil	2,099,907.16	42.39	2,099,864.77	0.00	0.00
Support Serv - Instructional	1,360,202.26	2,147.27	1,358,054.99	0.00	0.00
Support Serv - Board of Ed	32,938.64	0.00	32,938.64	0.00	0.00
Support Serv - Executive Adm	484,665.97	0.00	484,665.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,299,703.29	0.00	2,299,703.29	0.00	0.00
Support Serv - Business	604,302.64	89,264.31	0.00	515,038.33	515,038.33
Operations and Maintenance	2,718,541.50	27,684.00	0.00	2,690,857.50	0.00
Pupil Transportation	1,494,517.48	0.00	1,494,517.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,110.00	0.00	11,110.00	0.00	0.00
Support Serv - Staff & Personnel	252,450.53	0.00	0.00	252,450.53	252,450.53
Support Serv - Technology	240,750.08	0.00	0.00	240,750.08	240,750.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	99,267.42	0.00	99,267.42	0.00	0.00
Support Serv - Other	1,075,493.41	35,573.87	1,039,919.54	0.00	0.00
Community Services	1,265,340.10	9,990.64	1,255,349.46	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	37,563.18	0.00	34,628.45	2,934.73	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,651,829.08	1,376,328.67	1,275,500.41	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 **	7,342,708.80	7,342,708.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,424,199.12	10,424,199.12	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
	63,828,421.41	**19,337,294.66**	**40,789,095.58**	**3,702,031.17**	**1,008,238.94**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70190 Hudsonville Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,123,678.99	218,217.35	35,905,461.64	0.00	0.00
Support Serv - Pupil	2,958,531.94	0.00	2,958,531.94	0.00	0.00
Support Serv - Instructional	2,079,127.93	0.00	2,079,127.93	0.00	0.00
Support Serv - Board of Ed	72,891.39	0.00	72,891.39	0.00	0.00
Support Serv - Executive Adm	395,141.10	0.00	395,141.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,068,648.62	0.00	3,068,648.62	0.00	0.00
Support Serv - Business	620,175.19	1,653.16	0.00	618,522.03	618,522.03
Operations and Maintenance	4,041,532.60	73,499.71	6,285.00	3,961,747.89	0.00
Pupil Transportation	2,531,013.52	262,926.55	2,268,086.97	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	263,655.55	0.00	1,300.00	262,355.55	262,355.55
Support Serv - Technology	761,746.63	28,983.51	0.00	732,763.12	732,763.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,067,243.84	58,071.58	1,009,172.26	0.00	0.00
Community Services	1,016,833.32	42,145.61	974,687.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,500.00	25,500.00	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	0.00	0.00	0.00	0.00	0.00
Community Services	1,185,821.00	0.00	1,185,821.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,483,786.72	11,483,786.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,116,005.32	5,116,005.32	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
	72,811,333.66	**17,310,789.51**	**49,925,155.56**	**5,575,388.59**	**1,613,640.70**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70300 Spring Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,742,400.11	3,268.37	14,739,131.74	0.00	0.00
Support Serv - Pupil	1,481,038.24	0.00	1,481,038.24	0.00	0.00
Support Serv - Instructional	402,354.99	0.00	402,354.99	0.00	0.00
Support Serv - Board of Ed	119,318.03	0.00	119,318.03	0.00	0.00
Support Serv - Executive Adm	456,109.42	398.00	455,711.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,244,671.08	0.00	1,244,671.08	0.00	0.00
Support Serv - Business	243,811.58	0.00	0.00	243,811.58	243,811.58
Operations and Maintenance	1,746,498.68	800.00	0.00	1,745,698.68	0.00
Pupil Transportation	829,907.34	0.00	829,907.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Staff & Personnel	1,080.00	0.00	0.00	1,080.00	1,080.00
Support Serv - Technology	205,317.31	9,723.78	0.00	195,593.53	195,593.53
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	506,175.53	300.00	505,875.53	0.00	0.00
Community Services	115,303.80	0.00	115,303.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	848,370.98	417,799.98	430,571.00	0.00	0.00
Community Services	923,307.62	43,304.84	880,002.78	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 **	3,636,400.60	3,636,400.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	548,216.20	548,216.20	0.00	0.00	0.00
Trust Funds					
All Costs *	3,844.54	0.00	3,844.54	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
	28,057,126.05	**4,660,211.77**	**21,210,730.49**	**2,186,183.79**	**440,485.11**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70350 Zeeland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,819,748.24	16,901.22	30,802,847.02	0.00	0.00
Support Serv - Pupil	2,651,005.81	2,083.00	2,648,922.81	0.00	0.00
Support Serv - Instructional	1,662,629.04	104,749.08	1,557,879.96	0.00	0.00
Support Serv - Board of Ed	178,888.67	0.00	178,888.67	0.00	0.00
Support Serv - Executive Adm	868,104.68	3,638.08	864,466.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,701,423.60	0.00	2,701,423.60	0.00	0.00
Support Serv - Business	876,091.81	29,543.02	0.00	846,548.79	846,548.79
Operations and Maintenance	5,342,396.56	229,435.74	11,175.00	5,101,785.82	0.00
Pupil Transportation	2,071,813.07	6,753.31	2,065,059.76	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	114,199.89	150.61	252.00	113,797.28	113,797.28
Support Serv - Technology	517,150.38	5,156.96	0.00	511,993.42	511,993.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,335,345.90	31,885.90	1,303,460.00	0.00	0.00
Community Services	1,495,314.90	400.00	1,494,914.90	0.00	0.00
Payments to Government Agencies	30,631.74	30,631.74	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	108,363.05	1,422.15	106,940.90	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	23,223.05	0.00	23,223.05	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	80,566.01	0.00	80,566.01	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,218,487.64	1,153,875.72	1,064,611.92	0.00	0.00
Community Services	1,594,058.44	106,952.06	1,487,106.38	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 **	9,307,338.09	9,307,338.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,751,044.19	12,751,044.19	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
	76,747,824.76	**23,781,960.87**	**46,391,738.58**	**6,574,125.31**	**1,472,339.49**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70901 Walden Green Montessori
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	824,355.39	1,732.31	822,623.08	0.00	0.00
Support Serv - Pupil	69,458.75	0.00	69,458.75	0.00	0.00
Support Serv - Instructional	1,575.60	0.00	1,575.60	0.00	0.00
Support Serv - Board of Ed	10,717.00	0.00	10,717.00	0.00	0.00
Support Serv - Executive Adm	90,542.27	0.00	90,542.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	210,000.88	0.00	210,000.88	0.00	0.00
Support Serv - Business	17,132.23	572.23	0.00	16,560.00	16,560.00
Operations and Maintenance	101,075.41	0.00	0.00	101,075.41	0.00
Pupil Transportation	7,096.63	0.00	7,096.63	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	24,960.00	0.00	0.00	24,960.00	24,960.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	6,607.22	0.00	6,607.22	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	308,341.00	308,341.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,671,862.38	**310,645.54**	**1,218,621.43**	**142,595.41**	**41,520.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,861,490.62	15,099.68	1,846,390.94	0.00	0.00
Support Serv - Pupil	61,114.75	0.00	61,114.75	0.00	0.00
Support Serv - Instructional	74,592.78	23,785.94	50,806.84	0.00	0.00
Support Serv - Board of Ed	48,916.83	0.00	48,916.83	0.00	0.00
Support Serv - Executive Adm	166,842.94	0.00	166,842.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	433,333.70	6,137.59	427,196.11	0.00	0.00
Support Serv - Business	41,413.11	0.00	0.00	41,413.11	41,413.11
Operations and Maintenance	144,058.04	6,784.31	0.00	137,273.73	0.00
Pupil Transportation	22,074.65	0.00	22,074.65	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	0.00	0.00	0.00	0.00	0.00
Community Services	56,023.29	0.00	56,023.29	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,909,860.71	**51,807.52**	**2,679,366.35**	**178,686.84**	**41,413.11**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70904 Black River Public School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,964,587.13	0.00	3,964,587.13	0.00	0.00
Support Serv - Pupil	322,595.28	0.00	322,595.28	0.00	0.00
Support Serv - Instructional	255,142.48	0.00	255,142.48	0.00	0.00
Support Serv - Board of Ed	225,248.54	0.00	225,248.54	0.00	0.00
Support Serv - Executive Adm	145,744.33	0.00	145,744.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	283,717.72	0.00	283,717.72	0.00	0.00
Support Serv - Business	175,400.06	0.00	0.00	175,400.06	175,400.06
Operations and Maintenance	440,807.95	1,152.00	0.00	439,655.95	0.00
Pupil Transportation	37,786.03	0.00	37,786.03	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	136,440.57	0.00	0.00	136,440.57	136,440.57
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	99,111.23	0.00	99,111.23	0.00	0.00
Community Services	17,001.51	0.00	17,001.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	37,747.08	25,871.33	11,875.75	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	161,884.34	157,256.21	4,628.13	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 **	647,376.87	647,376.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,950,591.12	**831,656.41**	**5,367,438.13**	**751,496.58**	**311,840.63**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70905 Vanderbilt Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,253,226.00	0.00	2,253,226.00	0.00	0.00
Support Serv - Pupil	167,618.00	0.00	167,618.00	0.00	0.00
Support Serv - Instructional	286,107.00	0.00	286,107.00	0.00	0.00
Support Serv - Board of Ed	58,294.00	0.00	58,294.00	0.00	0.00
Support Serv - Executive Adm	228,566.00	0.00	228,566.00	0.00	0.00
Support Serv - Grant Writer	10,683.00	0.00	10,683.00	0.00	0.00
Support Serv - School Adm	421,501.00	0.00	421,501.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	790,741.00	0.00	0.00	790,741.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,815.00	0.00	24,815.00	0.00	0.00
Support Serv - Staff & Personnel	55,446.00	0.00	0.00	55,446.00	55,446.00
Support Serv - Technology	38,990.00	0.00	0.00	38,990.00	38,990.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	178,028.00	8,146.00	169,882.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,594,647.00	**8,146.00**	**3,644,419.00**	**942,082.00**	**151,341.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70906 Eagle Crest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,698,655.00	0.00	2,698,655.00	0.00	0.00
Support Serv - Pupil	155,741.00	0.00	155,741.00	0.00	0.00
Support Serv - Instructional	289,337.00	0.00	289,337.00	0.00	0.00
Support Serv - Board of Ed	94,547.00	0.00	94,547.00	0.00	0.00
Support Serv - Executive Adm	415,926.00	0.00	415,926.00	0.00	0.00
Support Serv - Grant Writer	30,368.00	0.00	30,368.00	0.00	0.00
Support Serv - School Adm	565,874.00	0.00	565,874.00	0.00	0.00
Support Serv - Business	113,835.00	0.00	0.00	113,835.00	113,835.00
Operations and Maintenance	1,109,885.00	0.00	0.00	1,109,885.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	53,187.00	0.00	53,187.00	0.00	0.00
Support Serv - Staff & Personnel	155,002.00	0.00	0.00	155,002.00	155,002.00
Support Serv - Technology	110,838.00	0.00	0.00	110,838.00	110,838.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	47,465.00	0.00	47,465.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	147,952.00	6,385.00	141,567.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,988,612.00	**6,385.00**	**4,492,667.00**	**1,489,560.00**	**379,675.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
70907 Wavecrest Career Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	662,114.35	0.00	662,114.35	0.00	0.00
Support Serv - Pupil	33,062.91	0.00	33,062.91	0.00	0.00
Support Serv - Instructional	240,280.94	0.00	240,280.94	0.00	0.00
Support Serv - Board of Ed	8,737.00	0.00	8,737.00	0.00	0.00
Support Serv - Executive Adm	22,948.84	0.00	22,948.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	109,204.05	0.00	109,204.05	0.00	0.00
Support Serv - Business	27,511.06	0.00	0.00	27,511.06	27,511.06
Operations and Maintenance	143,859.10	0.00	0.00	143,859.10	0.00
Pupil Transportation	49,974.08	0.00	49,974.08	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	302.00	0.00	0.00	302.00	302.00
Support Serv - Technology	51,847.98	10,276.56	23,500.00	18,071.42	18,071.42
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	3,033.28	0.00	3,033.28	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,352,875.59	**10,276.56**	**1,152,855.45**	**189,743.58**	**45,884.48**

Michigan Department of Education
Costs for the Development of 2013-2014 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	4,011,865.51	10,960.88	4,000,904.63	0.00	0.00
Support Serv - Pupil	125,752.12	0.00	125,752.12	0.00	0.00
Support Serv - Instructional	110,197.25	0.00	110,197.25	0.00	0.00
Support Serv - Board of Ed	37,886.37	0.00	37,886.37	0.00	0.00
Support Serv - Executive Adm	215,181.76	0.00	215,181.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	312,162.55	0.00	312,162.55	0.00	0.00
Support Serv - Business	93,830.15	7,255.88	0.00	86,574.27	86,574.27
Operations and Maintenance	604,611.78	1,556.45	1,036.38	602,018.95	0.00
Pupil Transportation	373,347.06	45,700.00	327,647.06	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	115,319.87	16,362.81	0.00	98,957.06	98,957.06
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	103,181.94	6,709.01	96,472.93	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	126,556.00	126,556.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,098.57	181,326.44	132,772.13	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 **	562,707.53	562,707.53	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
	7,106,698.46	**959,135.00**	**5,360,013.18**	**787,550.28**	**185,531.33**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,287,747.80	4,323.98	1,283,423.82	0.00	0.00
Support Serv - Pupil	3,836.32	0.00	3,836.32	0.00	0.00
Support Serv - Instructional	9,006.40	308.40	8,698.00	0.00	0.00
Support Serv - Board of Ed	29,954.68	0.00	29,954.68	0.00	0.00
Support Serv - Executive Adm	126,180.70	0.00	126,180.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	87,961.53	0.00	87,961.53	0.00	0.00
Support Serv - Business	91,059.58	13,027.84	0.00	78,031.74	78,031.74
Operations and Maintenance	190,470.41	0.00	0.00	190,470.41	0.00
Pupil Transportation	202,157.91	23,163.56	178,994.35	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	29,186.41	0.00	0.00	29,186.41	29,186.41
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	84,345.22	1,746.32	82,598.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	118,960.11	58,219.94	60,740.17	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 **	313,037.00	313,037.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,573,904.07	**413,827.04**	**1,862,388.47**	**297,688.56**	**107,218.15**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
71080 Rogers City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,957,349.91	14,633.33	2,942,716.58	0.00	0.00
Support Serv - Pupil	193,247.08	0.00	193,247.08	0.00	0.00
Support Serv - Instructional	90,311.71	722.27	89,589.44	0.00	0.00
Support Serv - Board of Ed	42,759.22	0.00	42,759.22	0.00	0.00
Support Serv - Executive Adm	109,299.33	0.00	109,299.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	295,572.33	0.00	295,572.33	0.00	0.00
Support Serv - Business	91,451.90	5,013.70	9,553.00	76,885.20	76,885.20
Operations and Maintenance	428,421.32	3,434.64	0.00	424,986.68	0.00
Pupil Transportation	225,993.03	4,335.00	221,658.03	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	1,166.73	0.00	319.73	847.00	847.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	142,567.62	0.00	142,567.62	0.00	0.00
Community Services	58,095.93	0.00	58,095.93	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	261,594.43	143,997.32	117,597.11	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 **	298,786.32	298,786.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	652,592.16	652,592.16	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
	5,849,209.02	**1,123,514.74**	**4,222,975.40**	**502,718.88**	**77,732.20**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
71902 Presque Isle Academy II
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	206,744.73	6,540.60	200,204.13	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,994.80	0.00	1,994.80	0.00	0.00
Support Serv - Board of Ed	7,651.49	0.00	7,651.49	0.00	0.00
Support Serv - Executive Adm	13,326.00	0.00	13,326.00	0.00	0.00
Support Serv - Grant Writer	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - School Adm	157,753.18	0.00	157,753.18	0.00	0.00
Support Serv - Business	15,914.00	0.00	0.00	15,914.00	15,914.00
Operations and Maintenance	66,487.11	0.00	0.00	66,487.11	0.00
Pupil Transportation	2,287.99	0.00	2,287.99	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	3,932.85	0.00	0.00	3,932.85	3,932.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17,559.84	17,559.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	276,758.06	276,758.06	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
	772,910.05	**300,858.50**	**385,717.59**	**86,333.96**	**19,846.85**

Michigan Department of Education
Costs for the Development of 2013-2014 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	58,900.68	0.00	58,900.68	0.00	0.00
Support Serv - Pupil	45,437.72	0.00	45,437.72	0.00	0.00
Support Serv - Instructional	145,636.34	0.00	145,636.34	0.00	0.00
Support Serv - Board of Ed	15,342.04	0.00	15,342.04	0.00	0.00
Support Serv - Executive Adm	508,915.84	0.00	508,915.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	279,983.52	0.00	279,983.52	0.00	0.00
Support Serv - Business	4,050.96	3,978.06	0.00	72.90	72.90
Operations and Maintenance	26,484.30	0.00	0.00	26,484.30	0.00
Pupil Transportation	41.80	0.00	41.80	0.00	0.00
Support Serv - Planning & Research	169,278.63	0.00	169,278.63	0.00	0.00
Support Serv - Communication	1,189.70	0.00	1,189.70	0.00	0.00
Support Serv - Staff & Personnel	16,257.22	0.00	0.00	16,257.22	16,257.22
Support Serv - Technology	93,807.99	0.00	0.00	93,807.99	93,807.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	31,728.18	0.00	31,728.18	0.00	0.00
Payments to Government Agencies	711,800.24	711,800.24	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,261,034.85	0.00	2,261,034.85	0.00	0.00
Support Serv - Pupil	1,386,259.43	0.00	1,386,259.43	0.00	0.00
Support Serv - Instructional	567,983.00	0.00	567,983.00	0.00	0.00
Support Serv - Board of Ed	7,000.00	0.00	7,000.00	0.00	0.00
Support Serv - Executive Adm	296,767.95	0.00	296,767.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	49,033.79	0.00	49,033.79	0.00	0.00
Support Serv - Business	6,898.37	5,423.28	0.00	1,475.09	1,475.09
Operations and Maintenance	69,706.32	0.00	0.00	69,706.32	0.00
Pupil Transportation	853,193.82	0.00	853,193.82	0.00	0.00
Support Serv - Planning & Research	138,599.63	0.00	138,599.63	0.00	0.00
Support Serv - Communication	565.31	0.00	565.31	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	36,934.54	0.00	0.00	36,934.54	36,934.54
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	42,086.91	0.00	42,086.91	0.00	0.00
Community Services	431,770.22	0.00	431,770.22	0.00	0.00
Payments to Government Agencies	3,085,021.93	3,085,021.93	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	179,869.42	179,869.42	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,521,580.65	**3,986,092.93**	**7,290,749.36**	**244,738.36**	**148,547.74**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
72010 Roscommon Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,615,466.58	4,619.70	8,610,846.88	0.00	0.00
Support Serv - Pupil	818,694.43	0.00	818,694.43	0.00	0.00
Support Serv - Instructional	199,975.79	1,497.00	198,478.79	0.00	0.00
Support Serv - Board of Ed	50,846.62	0.00	50,846.62	0.00	0.00
Support Serv - Executive Adm	241,769.76	149.96	241,619.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	863,016.61	3,221.75	859,794.86	0.00	0.00
Support Serv - Business	381,601.75	83,019.26	0.00	298,582.49	298,582.49
Operations and Maintenance	1,213,610.76	137.13	12,920.27	1,200,553.36	0.00
Pupil Transportation	711,864.03	1,135.96	710,728.07	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	4,687.78	0.00	3,513.55	1,174.23	1,174.23
Support Serv - Technology	138,773.27	648.96	13,300.87	124,823.44	124,823.44
Support Serv - Pupil Accounting	18,625.70	0.00	18,625.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	235,500.73	4,789.64	230,711.09	0.00	0.00
Community Services	6,866.52	0.00	6,866.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,350.00	2,350.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	846,415.60	437,617.89	408,797.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	18,040.39	18,040.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,459,630.89	1,459,630.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	441,824.84	441,824.84	0.00	0.00	0.00
Trust Funds					
All Costs *	1,359.69	0.00	1,359.69	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,270,921.74	**2,458,683.37**	**12,187,104.85**	**1,625,133.52**	**424,580.16**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
72020 Houghton Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,761,028.53	134.99	8,760,893.54	0.00	0.00
Support Serv - Pupil	699,368.86	0.00	699,368.86	0.00	0.00
Support Serv - Instructional	316,985.00	998.50	315,986.50	0.00	0.00
Support Serv - Board of Ed	137,109.20	2,542.55	134,566.65	0.00	0.00
Support Serv - Executive Adm	192,108.04	0.00	192,108.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	928,048.21	0.00	928,048.21	0.00	0.00
Support Serv - Business	334,387.57	0.00	0.00	334,387.57	334,387.57
Operations and Maintenance	1,209,775.57	29,677.28	4,363.37	1,175,734.92	0.00
Pupil Transportation	913,184.03	0.00	913,184.03	0.00	0.00
Support Serv - Planning & Research	2,790.17	0.00	2,790.17	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	82,720.96	0.00	4,540.35	78,180.61	78,180.61
Support Serv - Technology	263,340.87	47,632.14	0.00	215,708.73	215,708.73
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	269,160.00	7,976.93	261,183.07	0.00	0.00
Community Services	83,301.79	0.00	83,301.79	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	938,087.18	584,079.98	354,007.20	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 **	531,211.26	531,211.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	543,145.73	543,145.73	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
	16,205,752.97	**1,747,399.36**	**12,654,341.78**	**1,804,011.83**	**628,276.91**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73000 Saginaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,951,785.53	0.00	5,951,785.53	0.00	0.00
Support Serv - Pupil	1,078,456.64	0.00	1,078,456.64	0.00	0.00
Support Serv - Instructional	4,145,735.99	60,718.06	4,085,017.93	0.00	0.00
Support Serv - Board of Ed	130,753.85	4,168.18	126,585.67	0.00	0.00
Support Serv - Executive Adm	396,789.51	0.00	396,789.51	0.00	0.00
Support Serv - Grant Writer	73,791.31	0.00	73,791.31	0.00	0.00
Support Serv - School Adm	84,193.84	0.00	84,193.84	0.00	0.00
Support Serv - Business	882,185.05	16,240.94	96,252.16	769,691.95	769,691.95
Operations and Maintenance	1,554,343.75	38,965.56	821,497.33	693,880.86	0.00
Pupil Transportation	169,645.08	0.00	169,645.08	0.00	0.00
Support Serv - Planning & Research	162,447.20	0.00	162,447.20	0.00	0.00
Support Serv - Communication	46,698.49	0.00	46,698.49	0.00	0.00
Support Serv - Staff & Personnel	280,212.82	810.23	70,563.67	208,838.92	208,838.92
Support Serv - Technology	1,156,602.28	68,826.79	58,609.45	1,029,166.04	1,029,166.04
Support Serv - Pupil Accounting	145,824.49	0.00	145,824.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	380,057.88	0.00	380,057.88	0.00	0.00
Payments to Government Agencies	3,631,205.09	3,631,205.09	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,495,639.60	797.13	7,494,842.47	0.00	0.00
Support Serv - Pupil	9,588,980.43	2,989.81	9,585,990.62	0.00	0.00
Support Serv - Instructional	3,121,039.30	90,238.19	3,030,801.11	0.00	0.00
Support Serv - Board of Ed	118,412.42	0.00	118,412.42	0.00	0.00
Support Serv - Executive Adm	20,403.75	0.00	20,403.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	180,316.20	3,314.60	177,001.60	0.00	0.00
Support Serv - Business	171,629.72	45,434.55	0.00	126,195.17	126,195.17
Operations and Maintenance	1,097,888.81	8,977.19	0.00	1,088,911.62	0.00
Pupil Transportation	5,601,728.53	693,604.67	4,908,123.86	0.00	0.00
Support Serv - Planning & Research	53,400.00	0.00	53,400.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	267,160.31	0.00	0.00	267,160.31	267,160.31
Support Serv - Technology	454,700.00	0.00	454,700.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	946,251.47	66,673.85	879,577.62	0.00	0.00
Community Services	15,639.01	0.00	15,639.01	0.00	0.00
Payments to Government Agencies	11,825,320.41	11,747,634.44	77,685.97	0.00	0.00
Facilities Acquisition	506,171.06	506,171.06	0.00	0.00	0.00
Debt Service Funds					
All Costs **	649,165.76	649,165.76	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 *	7,257.48	0.00	7,257.48	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,621,741.46	5,621,741.46	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	68,013,574.52	**23,257,677.56**	**40,572,052.09**	**4,183,844.87**	**2,401,052.39**

Michigan Department of Education
Costs for the Development of 2013-2014 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	56,193,401.44	166,960.92	56,026,440.52	0.00	0.00
Support Serv - Pupil	5,996,020.39	0.00	5,996,020.39	0.00	0.00
Support Serv - Instructional	6,245,024.47	0.00	6,245,024.47	0.00	0.00
Support Serv - Board of Ed	353,741.60	0.00	353,741.60	0.00	0.00
Support Serv - Executive Adm	394,880.25	0.00	394,880.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,389,649.60	0.00	5,389,649.60	0.00	0.00
Support Serv - Business	1,854,410.96	703,759.14	19,476.10	1,131,175.72	1,131,175.72
Operations and Maintenance	8,551,657.44	33,008.62	533,512.44	7,985,136.38	0.00
Pupil Transportation	2,371,188.71	0.00	2,371,188.71	0.00	0.00
Support Serv - Planning & Research	249,016.15	0.00	249,016.15	0.00	0.00
Support Serv - Communication	268,775.51	0.00	268,775.51	0.00	0.00
Support Serv - Staff & Personnel	501,100.01	0.00	157,366.68	343,733.33	343,733.33
Support Serv - Technology	595,914.83	0.00	0.00	595,914.83	595,914.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	152,386.39	113,777.18	38,609.21	0.00	0.00
Support Serv - Other	1,024,948.07	0.00	1,024,948.07	0.00	0.00
Community Services	160,414.29	0.00	160,414.29	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	5,130,773.48	3,006,414.47	2,124,359.01	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 **	5,672,388.68	5,672,388.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,250,175.47	2,250,175.47	0.00	0.00	0.00
Trust Funds					
All Costs *	39,761.09	0.00	39,761.09	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
	103,395,628.83	**11,946,484.48**	**81,393,184.09**	**10,055,960.26**	**2,070,823.88**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73030 Carrollton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,897,205.43	10,933.48	11,886,271.95	0.00	0.00
Support Serv - Pupil	944,376.97	0.00	944,376.97	0.00	0.00
Support Serv - Instructional	840,518.73	0.00	840,518.73	0.00	0.00
Support Serv - Board of Ed	111,929.52	0.00	111,929.52	0.00	0.00
Support Serv - Executive Adm	206,663.33	0.00	206,663.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	893,998.13	0.00	893,998.13	0.00	0.00
Support Serv - Business	279,188.93	38,117.10	0.00	241,071.83	241,071.83
Operations and Maintenance	1,481,585.45	120,887.68	55,530.27	1,305,167.50	0.00
Pupil Transportation	201,902.37	0.00	201,902.37	0.00	0.00
Support Serv - Planning & Research	32,594.00	0.00	32,594.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	135,815.37	7,192.28	119,795.27	8,827.82	8,827.82
Support Serv - Pupil Accounting	46,291.16	0.00	46,291.16	0.00	0.00
Support Serv - Central - Other	32,047.77	0.00	32,047.77	0.00	0.00
Support Serv - Other	294,325.80	5,039.00	289,286.80	0.00	0.00
Community Services	77,461.81	0.00	77,461.81	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	27,125.15	0.00	27,125.15	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,019,049.35	627,398.52	391,650.83	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 **	5,466,957.62	5,466,957.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,989,036.89	**6,276,525.68**	**16,157,444.06**	**1,555,067.15**	**249,899.65**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73040 Saginaw Township Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,343,108.00	131,734.43	28,211,373.57	0.00	0.00
Support Serv - Pupil	2,856,306.11	0.00	2,856,306.11	0.00	0.00
Support Serv - Instructional	1,242,162.52	1,964.84	1,240,197.68	0.00	0.00
Support Serv - Board of Ed	91,025.84	0.00	91,025.84	0.00	0.00
Support Serv - Executive Adm	326,442.05	0.00	326,442.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,853,166.32	0.00	2,853,166.32	0.00	0.00
Support Serv - Business	464,746.67	0.00	0.00	464,746.67	464,746.67
Operations and Maintenance	3,003,598.22	30,265.58	124.76	2,973,207.88	0.00
Pupil Transportation	1,193,477.11	163,654.30	1,029,822.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,795.21	0.00	43,795.21	0.00	0.00
Support Serv - Staff & Personnel	263,316.81	0.00	8,165.98	255,150.83	255,150.83
Support Serv - Technology	447,160.49	0.00	0.00	447,160.49	447,160.49
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	652,609.99	0.00	652,609.99	0.00	0.00
Community Services	33,278.78	0.00	33,278.78	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	17,790.33	0.00	17,790.33	0.00	0.00
Support Serv - Pupil	74,715.90	0.00	74,715.90	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	65,907.05	0.00	60,478.30	5,428.75	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	5,130.00	0.00	5,027.40	102.60	102.60
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	2,516,915.11	1,233,614.15	1,283,300.96	0.00	0.00
Community Services	698,479.57	0.00	698,479.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	114,417.00	114,417.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,394,232.68	3,394,232.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,292,299.71	9,292,299.71	0.00	0.00	0.00
Trust Funds					
All Costs *	2,226.00	0.00	2,226.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	57,996,307.47	**14,362,182.69**	**39,488,327.56**	**4,145,797.22**	**1,167,160.59**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73080 Buena Vista School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,565,704.66	0.00	5,565,704.66	0.00	0.00
Support Serv - Pupil	441,007.86	0.00	441,007.86	0.00	0.00
Support Serv - Instructional	1,076,437.29	3,304.85	1,073,132.44	0.00	0.00
Support Serv - Board of Ed	156,736.66	1,241.25	155,495.41	0.00	0.00
Support Serv - Executive Adm	242,155.78	871.90	241,283.88	0.00	0.00
Support Serv - Grant Writer	37,875.00	0.00	37,875.00	0.00	0.00
Support Serv - School Adm	868,589.41	0.00	868,589.41	0.00	0.00
Support Serv - Business	364,854.56	124,373.01	0.00	240,481.55	240,481.55
Operations and Maintenance	1,117,947.71	0.00	56,576.30	1,061,371.41	0.00
Pupil Transportation	293,657.54	0.00	293,657.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,258.25	0.00	5,258.25	0.00	0.00
Support Serv - Staff & Personnel	6,661.10	50.50	2,131.35	4,479.25	4,479.25
Support Serv - Technology	157,587.82	0.00	0.00	157,587.82	157,587.82
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	109,490.91	3,601.63	105,889.28	0.00	0.00
Community Services	41,903.38	880.00	41,023.38	0.00	0.00
Payments to Government Agencies	681.00	681.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	390,469.81	96,877.20	293,592.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,130,780.00	1,130,780.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	62,072.61	62,072.61	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
	12,069,871.35	**1,424,733.95**	**9,181,217.37**	**1,463,920.03**	**402,548.62**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73110 Chesaning Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,083,293.76	14,724.41	9,068,569.35	0.00	0.00
Support Serv - Pupil	596,982.84	0.00	596,982.84	0.00	0.00
Support Serv - Instructional	360,019.68	46,851.52	313,168.16	0.00	0.00
Support Serv - Board of Ed	85,290.73	0.00	85,290.73	0.00	0.00
Support Serv - Executive Adm	163,471.93	294.00	163,177.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	921,647.52	0.00	921,647.52	0.00	0.00
Support Serv - Business	280,817.07	49,143.56	0.00	231,673.51	231,673.51
Operations and Maintenance	1,312,740.23	6,821.22	0.00	1,305,919.01	0.00
Pupil Transportation	778,010.45	21,248.80	756,761.65	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	36,360.70	0.00	0.00	36,360.70	36,360.70
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	160.00	0.00	160.00	0.00	0.00
Community Services	67,660.81	0.00	67,660.81	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	970,100.30	281,402.10	688,698.20	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 **	24,398.20	24,398.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,360,225.80	1,360,225.80	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
	16,041,180.02	**1,805,109.61**	**12,662,117.19**	**1,573,953.22**	**268,034.21**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73170 Birch Run Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,846,975.97	30,827.28	8,816,148.69	0.00	0.00
Support Serv - Pupil	765,261.97	0.00	765,261.97	0.00	0.00
Support Serv - Instructional	338,085.15	868.99	337,216.16	0.00	0.00
Support Serv - Board of Ed	56,084.70	0.00	56,084.70	0.00	0.00
Support Serv - Executive Adm	273,740.56	9,294.00	264,446.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,097,905.94	1,867.00	1,096,038.94	0.00	0.00
Support Serv - Business	439,204.72	52,330.58	0.00	386,874.14	386,874.14
Operations and Maintenance	1,308,413.97	45,869.49	0.00	1,262,544.48	0.00
Pupil Transportation	1,022,029.08	1,383.50	1,020,645.58	0.00	0.00
Support Serv - Planning & Research	229.68	0.00	229.68	0.00	0.00
Support Serv - Communication	8,779.61	0.00	8,779.61	0.00	0.00
Support Serv - Staff & Personnel	29,567.31	0.00	1,327.00	28,240.31	28,240.31
Support Serv - Technology	322,830.42	66,182.11	0.00	256,648.31	256,648.31
Support Serv - Pupil Accounting	1,107.69	0.00	1,107.69	0.00	0.00
Support Serv - Central - Other	26,639.95	0.00	26,639.95	0.00	0.00
Support Serv - Other	361,097.00	15,663.12	345,433.88	0.00	0.00
Community Services	64,551.18	0.00	64,551.18	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	810.24	0.00	810.24	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	689,681.82	414,297.61	275,384.21	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 **	1,249,861.05	1,249,861.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,960,053.62	1,960,053.62	0.00	0.00	0.00
Trust Funds					
All Costs *	4,700.00	0.00	4,700.00	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
	18,867,611.63	**3,848,498.35**	**13,084,806.04**	**1,934,307.24**	**671,762.76**

Michigan Department of Education
Costs for the Development of 2013-2014 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	9,597,467.83	13,285.54	9,584,182.29	0.00	0.00
Support Serv - Pupil	633,815.52	0.00	633,815.52	0.00	0.00
Support Serv - Instructional	346,012.48	0.00	346,012.48	0.00	0.00
Support Serv - Board of Ed	73,494.87	0.00	73,494.87	0.00	0.00
Support Serv - Executive Adm	222,400.13	0.00	222,400.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	873,199.25	0.00	873,199.25	0.00	0.00
Support Serv - Business	328,317.47	106,679.27	0.00	221,638.20	221,638.20
Operations and Maintenance	1,529,188.41	0.00	0.00	1,529,188.41	0.00
Pupil Transportation	723,476.70	32,544.00	690,932.70	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	86,275.46	0.00	0.00	86,275.46	86,275.46
Support Serv - Technology	166,765.50	0.00	0.00	166,765.50	166,765.50
Support Serv - Pupil Accounting	8,618.94	0.00	8,618.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	243,827.51	0.00	243,827.51	0.00	0.00
Community Services	10,997.91	0.00	10,997.91	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	869,076.24	320,888.92	548,187.32	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 **	7,289,055.35	7,289,055.35	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 *	28,750.00	0.00	28,750.00	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
	23,030,739.57	**7,762,453.08**	**13,264,418.92**	**2,003,867.57**	**474,679.16**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73190 Frankenmuth School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,647,896.43	4,846.40	6,643,050.03	0.00	0.00
Support Serv - Pupil	589,376.65	0.00	589,376.65	0.00	0.00
Support Serv - Instructional	323,267.27	0.00	323,267.27	0.00	0.00
Support Serv - Board of Ed	33,178.58	0.00	33,178.58	0.00	0.00
Support Serv - Executive Adm	273,342.26	0.00	273,342.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	781,924.68	0.00	781,924.68	0.00	0.00
Support Serv - Business	157,752.31	0.00	0.00	157,752.31	157,752.31
Operations and Maintenance	1,000,026.35	0.00	0.00	1,000,026.35	0.00
Pupil Transportation	371,887.27	0.00	371,887.27	0.00	0.00
Support Serv - Planning & Research	22,739.50	0.00	22,739.50	0.00	0.00
Support Serv - Communication	4,557.65	0.00	4,557.65	0.00	0.00
Support Serv - Staff & Personnel	4,583.09	0.00	0.00	4,583.09	4,583.09
Support Serv - Technology	186,855.37	0.00	0.00	186,855.37	186,855.37
Support Serv - Pupil Accounting	764.39	0.00	764.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	331,783.17	0.00	331,783.17	0.00	0.00
Community Services	251,223.29	0.00	251,223.29	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	482,985.09	266,896.81	216,088.28	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 **	1,263,477.35	1,263,477.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	138,679.04	138,679.04	0.00	0.00	0.00
Trust Funds					
All Costs *	7,225.00	0.00	7,225.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,873,524.74	**1,673,899.60**	**9,850,408.02**	**1,349,217.12**	**349,190.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73200 Freeland Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,724,923.77	0.00	9,724,923.77	0.00	0.00
Support Serv - Pupil	558,062.31	0.00	558,062.31	0.00	0.00
Support Serv - Instructional	219,061.12	0.00	219,061.12	0.00	0.00
Support Serv - Board of Ed	29,386.24	0.00	29,386.24	0.00	0.00
Support Serv - Executive Adm	210,748.13	0.00	210,748.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	657,888.20	0.00	657,888.20	0.00	0.00
Support Serv - Business	217,159.68	27,998.47	0.00	189,161.21	189,161.21
Operations and Maintenance	1,341,772.00	19,008.15	0.00	1,322,763.85	0.00
Pupil Transportation	557,552.63	0.00	557,552.63	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	407,991.65	147,327.04	0.00	260,664.61	260,664.61
Support Serv - Pupil Accounting	41,033.16	0.00	41,033.16	0.00	0.00
Support Serv - Central - Other	8,669.98	0.00	8,669.98	0.00	0.00
Support Serv - Other	43,117.81	0.00	43,117.81	0.00	0.00
Community Services	442,040.11	21,200.80	420,839.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	680,002.88	376,019.62	303,983.26	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 **	1,199,023.59	1,199,023.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	157,422.05	157,422.05	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
	16,495,855.31	**1,947,999.72**	**12,775,265.92**	**1,772,589.67**	**449,825.82**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73210 Hemlock Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,189,246.45	0.00	6,189,246.45	0.00	0.00
Support Serv - Pupil	518,929.37	0.00	518,929.37	0.00	0.00
Support Serv - Instructional	153,654.12	0.00	153,654.12	0.00	0.00
Support Serv - Board of Ed	52,500.95	0.00	52,500.95	0.00	0.00
Support Serv - Executive Adm	235,048.55	0.00	235,048.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	619,365.05	0.00	619,365.05	0.00	0.00
Support Serv - Business	151,076.95	46,910.81	0.00	104,166.14	104,166.14
Operations and Maintenance	1,159,072.67	73,553.47	0.00	1,085,519.20	0.00
Pupil Transportation	558,898.75	0.00	558,898.75	0.00	0.00
Support Serv - Planning & Research	32,262.28	0.00	32,262.28	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	27,667.00	0.00	27,667.00	0.00	0.00
Support Serv - Technology	242,014.66	0.00	0.00	242,014.66	242,014.66
Support Serv - Pupil Accounting	787.68	0.00	787.68	0.00	0.00
Support Serv - Central - Other	5,978.16	0.00	5,978.16	0.00	0.00
Support Serv - Other	233,905.32	0.00	233,905.32	0.00	0.00
Community Services	64,016.03	0.00	64,016.03	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	334,364.70	178,077.56	156,287.14	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 **	1,501,738.35	1,501,738.35	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 *	10,357.00	0.00	10,357.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,090,884.04	**1,800,280.19**	**8,858,903.85**	**1,431,700.00**	**346,180.80**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73230 Merrill Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,488,217.50	0.00	3,488,217.50	0.00	0.00
Support Serv - Pupil	380,519.71	0.00	380,519.71	0.00	0.00
Support Serv - Instructional	183,561.87	0.00	183,561.87	0.00	0.00
Support Serv - Board of Ed	43,810.80	0.00	43,810.80	0.00	0.00
Support Serv - Executive Adm	221,673.99	0.00	221,673.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	353,096.22	0.00	353,096.22	0.00	0.00
Support Serv - Business	103,934.68	7,585.11	0.00	96,349.57	96,349.57
Operations and Maintenance	535,086.11	0.00	0.00	535,086.11	0.00
Pupil Transportation	253,233.72	0.00	253,233.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,802.57	285.99	2,516.58	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	76,373.71	5,745.89	0.00	70,627.82	70,627.82
Support Serv - Pupil Accounting	506.92	0.00	506.92	0.00	0.00
Support Serv - Central - Other	7,649.43	0.00	7,649.43	0.00	0.00
Support Serv - Other	141,304.96	0.00	141,304.96	0.00	0.00
Community Services	9,832.53	459.33	9,373.20	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	3,823.06	0.00	3,581.44	241.62	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	387,520.80	220,008.72	167,512.08	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 **	1,017,090.75	1,017,090.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,239,252.89	1,239,252.89	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
	8,449,292.22	**2,490,428.68**	**5,256,558.42**	**702,305.12**	**166,977.39**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73240 St. Charles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,307,908.10	4,189.25	6,303,718.85	0.00	0.00
Support Serv - Pupil	344,194.44	0.00	344,194.44	0.00	0.00
Support Serv - Instructional	130,745.74	0.00	130,745.74	0.00	0.00
Support Serv - Board of Ed	23,821.57	0.00	23,821.57	0.00	0.00
Support Serv - Executive Adm	294,842.07	0.00	294,842.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	550,757.25	0.00	550,757.25	0.00	0.00
Support Serv - Business	175,449.15	12,861.50	0.00	162,587.65	162,587.65
Operations and Maintenance	639,932.02	0.00	0.00	639,932.02	0.00
Pupil Transportation	414,056.10	10,000.00	404,056.10	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	1,219.28	0.00	619.28	600.00	600.00
Support Serv - Technology	109,206.38	28,570.00	0.00	80,636.38	80,636.38
Support Serv - Pupil Accounting	307.10	0.00	307.10	0.00	0.00
Support Serv - Central - Other	8,500.00	0.00	8,500.00	0.00	0.00
Support Serv - Other	179,843.94	1,268.50	178,575.44	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	41,678.57	41,678.57	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	25,676.22	0.00	25,676.22	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,596.02	0.00	0.00	8,596.02	0.00
Pupil Transportation	74.29	0.00	74.29	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	466,421.90	218,085.29	248,336.61	0.00	0.00
Community Services	80,461.41	0.00	80,461.41	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 **	641,208.49	641,208.49	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
	10,444,900.04	**957,861.60**	**8,594,686.37**	**892,352.07**	**243,824.03**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73255 Swan Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,272,055.51	0.00	9,272,055.51	0.00	0.00
Support Serv - Pupil	297,852.88	0.00	297,852.88	0.00	0.00
Support Serv - Instructional	222,762.93	0.00	222,762.93	0.00	0.00
Support Serv - Board of Ed	47,537.39	0.00	47,537.39	0.00	0.00
Support Serv - Executive Adm	254,087.91	0.00	254,087.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	952,124.15	0.00	952,124.15	0.00	0.00
Support Serv - Business	224,167.99	14,291.29	39,039.00	170,837.70	170,837.70
Operations and Maintenance	1,556,344.74	50,137.59	0.00	1,506,207.15	0.00
Pupil Transportation	568,189.44	459.13	567,730.31	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	9,289.23	0.00	2,843.72	6,445.51	6,445.51
Support Serv - Technology	203,761.82	0.00	0.00	203,761.82	203,761.82
Support Serv - Pupil Accounting	1,062.85	0.00	1,062.85	0.00	0.00
Support Serv - Central - Other	11,854.25	0.00	11,854.25	0.00	0.00
Support Serv - Other	289,211.22	2,711.44	286,499.78	0.00	0.00
Community Services	184,864.33	0.00	184,864.33	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,074,956.04	2,074,956.04	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
	16,170,122.68	**2,142,555.49**	**12,140,315.01**	**1,887,252.18**	**381,045.03**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73905 Saginaw County Transition Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	583,523.00	30,914.00	552,609.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	12,791.00	0.00	12,791.00	0.00	0.00
Support Serv - Board of Ed	11,393.00	0.00	11,393.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	142,149.00	0.00	142,149.00	0.00	0.00
Support Serv - Business	155,519.00	7,070.00	0.00	148,449.00	148,449.00
Operations and Maintenance	159,542.00	0.00	0.00	159,542.00	0.00
Pupil Transportation	7,523.00	0.00	7,523.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,556.00	0.00	0.00	1,556.00	1,556.00
Support Serv - Technology	7,531.00	0.00	0.00	7,531.00	7,531.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	370.00	370.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,081,897.00	**38,354.00**	**726,465.00**	**317,078.00**	**157,536.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73908 Saginaw Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,721,686.08	100,454.76	1,621,231.32	0.00	0.00
Support Serv - Pupil	132,433.66	0.00	132,433.66	0.00	0.00
Support Serv - Instructional	192,789.74	0.00	192,789.74	0.00	0.00
Support Serv - Board of Ed	14,831.31	0.00	14,831.31	0.00	0.00
Support Serv - Executive Adm	208,018.73	0.00	208,018.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	257,617.65	0.00	257,617.65	0.00	0.00
Support Serv - Business	68,080.61	0.00	580.60	67,500.01	67,500.01
Operations and Maintenance	264,545.97	11,311.11	0.00	253,234.86	0.00
Pupil Transportation	199,740.18	0.00	199,740.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,571.98	0.00	10,571.98	0.00	0.00
Support Serv - Staff & Personnel	27,059.93	0.00	0.00	27,059.93	27,059.93
Support Serv - Technology	28,992.27	0.00	0.00	28,992.27	28,992.27
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	3,380.73	0.00	3,380.73	0.00	0.00
Community Services	4,074.78	0.00	4,074.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	86,939.00	86,939.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	40,000.00	0.00	40,000.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,883.95	127,229.34	120,654.61	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 **	327,900.00	327,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,836,546.57	**653,834.21**	**2,805,925.29**	**376,787.07**	**123,552.21**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73909 Francis Reh PSA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,800,307.17	27,964.59	1,772,342.58	0.00	0.00
Support Serv - Pupil	180,990.89	0.00	180,990.89	0.00	0.00
Support Serv - Instructional	256,150.00	0.00	256,150.00	0.00	0.00
Support Serv - Board of Ed	38,724.80	0.00	38,724.80	0.00	0.00
Support Serv - Executive Adm	240,680.65	0.00	240,680.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	180,779.97	0.00	180,779.97	0.00	0.00
Support Serv - Business	108,279.44	0.00	17,562.35	90,717.09	90,717.09
Operations and Maintenance	408,390.78	15,585.81	3,990.00	388,814.97	0.00
Pupil Transportation	57,452.84	0.00	57,452.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,996.40	0.00	18,996.40	0.00	0.00
Support Serv - Staff & Personnel	36,736.00	0.00	0.00	36,736.00	36,736.00
Support Serv - Technology	49,045.88	0.00	0.00	49,045.88	49,045.88
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	3,633.26	0.00	3,633.26	0.00	0.00
Community Services	6,344.81	0.00	6,344.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	314,661.68	314,661.68	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	95,960.00	0.00	95,960.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	371,964.95	258,023.09	113,941.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,169,099.52	**616,235.17**	**2,987,550.41**	**565,313.94**	**176,498.97**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73910 North Saginaw Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,192,397.00	0.00	2,192,397.00	0.00	0.00
Support Serv - Pupil	156,499.00	0.00	156,499.00	0.00	0.00
Support Serv - Instructional	420,965.00	0.00	420,965.00	0.00	0.00
Support Serv - Board of Ed	63,019.00	0.00	63,019.00	0.00	0.00
Support Serv - Executive Adm	226,600.00	0.00	226,600.00	0.00	0.00
Support Serv - Grant Writer	11,245.00	0.00	11,245.00	0.00	0.00
Support Serv - School Adm	355,852.00	0.00	355,852.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	1,134,798.00	0.00	2,461.00	1,132,337.00	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	29,246.00	0.00	29,246.00	0.00	0.00
Support Serv - Staff & Personnel	57,580.00	0.00	0.00	57,580.00	57,580.00
Support Serv - Technology	41,042.00	0.00	0.00	41,042.00	41,042.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	207,613.00	10,187.00	197,426.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,977,488.00	**10,187.00**	**3,679,437.00**	**1,287,864.00**	**155,527.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	439,803.00	3,889.00	435,914.00	0.00	0.00
Support Serv - Pupil	136,142.00	0.00	136,142.00	0.00	0.00
Support Serv - Instructional	9,374.00	0.00	9,374.00	0.00	0.00
Support Serv - Board of Ed	22,048.00	0.00	22,048.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	235,627.00	2,924.00	232,703.00	0.00	0.00
Support Serv - Business	121,156.00	0.00	0.00	121,156.00	121,156.00
Operations and Maintenance	154,125.00	0.00	0.00	154,125.00	0.00
Pupil Transportation	16,052.00	0.00	16,052.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,616.00	0.00	1,427.00	7,189.00	7,189.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,142,943.00	**6,813.00**	**853,660.00**	**282,470.00**	**128,345.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
73912 International Academy of Saginaw
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,578,586.09	0.00	1,578,586.09	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	4,344.70	0.00	4,344.70	0.00	0.00
Support Serv - Executive Adm	221,356.13	0.00	221,356.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	348,117.10	0.00	348,117.10	0.00	0.00
Support Serv - Business	59,202.34	50,932.34	0.00	8,270.00	8,270.00
Operations and Maintenance	501,378.62	0.00	0.00	501,378.62	0.00
Pupil Transportation	965.00	0.00	965.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	144,967.01	124,895.70	20,071.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,858,916.99	**175,828.04**	**2,173,440.33**	**509,648.62**	**8,270.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
74000 St. Clair County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	121,635.28	0.00	121,635.28	0.00	0.00
Support Serv - Pupil	205,380.73	0.00	205,380.73	0.00	0.00
Support Serv - Instructional	2,292,925.23	0.00	2,292,925.23	0.00	0.00
Support Serv - Board of Ed	52,357.89	0.00	52,357.89	0.00	0.00
Support Serv - Executive Adm	340,639.80	0.00	340,639.80	0.00	0.00
Support Serv - Grant Writer	2,836.24	0.00	2,836.24	0.00	0.00
Support Serv - School Adm	10,015.85	0.00	10,015.85	0.00	0.00
Support Serv - Business	864,455.41	9,870.98	3,734.38	850,850.05	850,850.05
Operations and Maintenance	585,161.52	0.00	15,513.57	569,647.95	0.00
Pupil Transportation	3,112.98	0.00	3,112.98	0.00	0.00
Support Serv - Planning & Research	3,636.44	0.00	3,636.44	0.00	0.00
Support Serv - Communication	267,302.91	0.00	267,302.91	0.00	0.00
Support Serv - Staff & Personnel	518,948.08	0.00	1,078.50	517,869.58	517,869.58
Support Serv - Technology	2,999,946.50	16,714.04	0.00	2,983,232.46	2,983,232.46
Support Serv - Pupil Accounting	20,223.72	0.00	20,223.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	44,760.62	0.00	44,760.62	0.00	0.00
Payments to Government Agencies	1,013,241.56	1,013,241.56	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,986,731.41	0.00	4,986,731.41	0.00	0.00
Support Serv - Pupil	3,587,285.74	0.00	3,587,285.74	0.00	0.00
Support Serv - Instructional	1,572,890.17	18,000.00	1,554,890.17	0.00	0.00
Support Serv - Board of Ed	30,119.00	0.00	30,119.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	482,740.89	0.00	482,740.89	0.00	0.00
Support Serv - Business	363,699.80	164,812.09	12,461.61	186,426.10	186,426.10
Operations and Maintenance	1,131,390.93	33,010.08	0.00	1,098,380.85	0.00
Pupil Transportation	4,075,696.53	159,118.00	3,916,578.53	0.00	0.00
Support Serv - Planning & Research	158,047.05	0.00	158,047.05	0.00	0.00
Support Serv - Communication	14,015.29	0.00	14,015.29	0.00	0.00
Support Serv - Staff & Personnel	5,529.51	0.00	5,529.51	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	88,960.67	3,841.47	85,119.20	0.00	0.00
Community Services	8,287.44	0.00	8,287.44	0.00	0.00
Payments to Government Agencies	15,040,371.52	15,040,371.52	0.00	0.00	0.00
Facilities Acquisition	85,584.33	70,718.16	14,866.17	0.00	0.00
Debt Service Funds					
All Costs **	915,040.35	915,040.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	83,972.50	83,972.50	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	936,793.12	936,793.12	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,913,737.01	**18,465,503.87**	**18,241,826.15**	**6,206,406.99**	**4,538,378.19**

Michigan Department of Education
Costs for the Development of 2013-2014 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	62,659,524.56	0.00	62,659,524.56	0.00	0.00
Support Serv - Pupil	4,481,246.88	0.00	4,481,246.88	0.00	0.00
Support Serv - Instructional	4,530,803.56	1,707.85	4,529,095.71	0.00	0.00
Support Serv - Board of Ed	148,009.73	0.00	148,009.73	0.00	0.00
Support Serv - Executive Adm	551,071.53	0.00	551,071.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,331,458.79	0.00	5,331,458.79	0.00	0.00
Support Serv - Business	998,119.43	19,163.32	0.00	978,956.11	978,956.11
Operations and Maintenance	6,465,604.78	55,920.00	219.05	6,409,465.73	0.00
Pupil Transportation	3,320,839.58	0.00	3,320,839.58	0.00	0.00
Support Serv - Planning & Research	28,500.00	0.00	28,500.00	0.00	0.00
Support Serv - Communication	9,096.28	0.00	9,096.28	0.00	0.00
Support Serv - Staff & Personnel	448,734.64	0.00	39,001.97	409,732.67	409,732.67
Support Serv - Technology	896,897.45	0.00	233,558.30	663,339.15	663,339.15
Support Serv - Pupil Accounting	102,655.81	0.00	102,655.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,146,649.08	0.00	1,146,649.08	0.00	0.00
Community Services	95,820.60	0.00	95,820.60	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	215,054.00	0.00	215,054.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	36,561.97	0.00	33,596.79	2,965.18	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	2,297.80	0.00	2,111.45	186.35	186.35
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,178,019.45	1,877,022.82	1,300,996.63	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 **	4,612,568.84	4,612,568.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,358,242.51	8,358,242.51	0.00	0.00	0.00
Trust Funds					
All Costs *	30,977.00	0.00	30,977.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,591,449.81	1,591,449.81	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	109,240,204.08	**16,516,075.15**	**84,259,483.74**	**8,464,645.19**	**2,052,214.28**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
74030 Algonac Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,858,713.51	10,077.10	9,848,636.41	0.00	0.00
Support Serv - Pupil	808,212.58	0.00	808,212.58	0.00	0.00
Support Serv - Instructional	529,832.94	8,655.30	521,177.64	0.00	0.00
Support Serv - Board of Ed	128,098.43	35,000.00	93,098.43	0.00	0.00
Support Serv - Executive Adm	488,985.12	0.00	488,985.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,061,604.38	0.00	1,061,604.38	0.00	0.00
Support Serv - Business	368,268.91	68,097.97	41,815.00	258,355.94	258,355.94
Operations and Maintenance	1,976,231.96	9,640.00	0.00	1,966,591.96	0.00
Pupil Transportation	631,357.82	0.00	631,357.82	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	398,636.64	22,789.27	375,847.37	0.00	0.00
Community Services	1,993.28	0.00	1,993.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	751,085.15	363,816.77	387,268.38	0.00	0.00
Community Services	414,679.07	0.00	414,679.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,744,836.16	2,744,836.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,147,815.37	1,147,815.37	0.00	0.00	0.00
Trust Funds					
All Costs *	6,193.88	0.00	6,193.88	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
	21,316,545.20	**4,410,727.94**	**14,680,869.36**	**2,224,947.90**	**258,355.94**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
74040 Capac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,996,757.55	3,250.27	7,993,507.28	0.00	0.00
Support Serv - Pupil	664,262.41	0.00	664,262.41	0.00	0.00
Support Serv - Instructional	426,784.70	55,733.08	371,051.62	0.00	0.00
Support Serv - Board of Ed	43,683.78	0.00	43,683.78	0.00	0.00
Support Serv - Executive Adm	191,806.95	0.00	191,806.95	0.00	0.00
Support Serv - Grant Writer	2,642.20	0.00	2,642.20	0.00	0.00
Support Serv - School Adm	679,626.76	0.00	679,626.76	0.00	0.00
Support Serv - Business	254,228.58	28,250.60	0.00	225,977.98	225,977.98
Operations and Maintenance	1,156,305.61	37,430.81	183.75	1,118,691.05	0.00
Pupil Transportation	466,198.68	0.00	466,198.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,801.20	0.00	4,801.20	0.00	0.00
Support Serv - Staff & Personnel	17,150.52	0.00	2,261.26	14,889.26	14,889.26
Support Serv - Technology	102,905.95	0.00	1,380.00	101,525.95	101,525.95
Support Serv - Pupil Accounting	30,083.74	0.00	30,083.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	372,136.31	14,530.00	357,606.31	0.00	0.00
Community Services	64,085.75	0.00	64,085.75	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	544,293.74	272,794.65	271,499.09	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 **	1,291,898.03	1,291,898.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	36,782.67	36,782.67	0.00	0.00	0.00
Trust Funds					
All Costs *	54,113.60	0.00	54,113.60	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
	14,400,548.73	**1,740,670.11**	**11,198,794.38**	**1,461,084.24**	**342,393.19**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
74050 East China School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,801,214.73	57,725.86	26,743,488.87	0.00	0.00
Support Serv - Pupil	2,122,068.52	589.97	2,121,478.55	0.00	0.00
Support Serv - Instructional	1,527,191.79	12,145.00	1,515,046.79	0.00	0.00
Support Serv - Board of Ed	46,117.23	0.00	46,117.23	0.00	0.00
Support Serv - Executive Adm	299,423.82	0.00	299,423.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,120,294.44	1,652.00	3,118,642.44	0.00	0.00
Support Serv - Business	557,309.79	0.00	0.00	557,309.79	557,309.79
Operations and Maintenance	3,892,830.95	2,825.00	0.00	3,890,005.95	0.00
Pupil Transportation	1,934,853.62	0.00	1,934,853.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,700.00	0.00	24,700.00	0.00	0.00
Support Serv - Staff & Personnel	451,425.73	0.00	58,895.71	392,530.02	392,530.02
Support Serv - Technology	624,895.21	17,676.09	0.00	607,219.12	607,219.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	753,806.02	0.00	753,806.02	0.00	0.00
Community Services	27,530.96	0.00	27,530.96	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	176,832.88	0.00	176,832.88	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,235,320.96	546,043.79	689,277.17	0.00	0.00
Community Services	535,585.32	0.00	535,585.32	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 **	5,769,948.25	5,769,948.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,602,545.57	2,602,545.57	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	439,756.91	439,756.91	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	52,943,652.70	**9,450,908.44**	**38,045,679.38**	**5,447,064.88**	**1,557,058.93**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
74100 Marysville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,283,881.51	24,186.62	14,259,694.89	0.00	0.00
Support Serv - Pupil	1,031,710.84	0.00	1,031,710.84	0.00	0.00
Support Serv - Instructional	638,323.74	0.00	638,323.74	0.00	0.00
Support Serv - Board of Ed	45,590.85	4,219.99	41,370.86	0.00	0.00
Support Serv - Executive Adm	372,806.58	29.99	372,776.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,585,082.70	0.00	1,585,082.70	0.00	0.00
Support Serv - Business	349,327.16	17,677.27	0.00	331,649.89	331,649.89
Operations and Maintenance	2,137,000.74	4,423.89	0.00	2,132,576.85	0.00
Pupil Transportation	867,168.10	0.00	867,168.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,083.00	0.00	0.00	2,083.00	2,083.00
Support Serv - Technology	176,034.61	0.00	2,662.00	173,372.61	173,372.61
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	420,451.52	7,708.41	412,743.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	579,231.09	232,078.00	347,153.09	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 **	6,008,126.34	6,008,126.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,021,831.36	1,021,831.36	0.00	0.00	0.00
Trust Funds					
All Costs *	12,350.00	0.00	12,350.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,531,000.14	**7,320,281.87**	**19,571,035.92**	**2,639,682.35**	**507,105.50**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
74120 Memphis Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,229,476.43	50,777.13	5,178,699.30	0.00	0.00
Support Serv - Pupil	358,469.74	0.00	358,469.74	0.00	0.00
Support Serv - Instructional	92,699.77	0.00	92,699.77	0.00	0.00
Support Serv - Board of Ed	35,540.29	0.00	35,540.29	0.00	0.00
Support Serv - Executive Adm	213,435.47	2,058.44	211,377.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	609,261.16	0.00	609,261.16	0.00	0.00
Support Serv - Business	181,572.10	14,057.03	0.00	167,515.07	167,515.07
Operations and Maintenance	656,763.37	480.00	12,600.24	643,683.13	0.00
Pupil Transportation	390,550.15	0.00	390,550.15	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	112,615.30	2,597.41	0.00	110,017.89	110,017.89
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	192,395.53	0.00	192,395.53	0.00	0.00
Community Services	186,084.78	697.00	185,387.78	0.00	0.00
Payments to Government Agencies	14,881.22	14,881.22	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	332,091.97	168,901.58	163,190.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,416,560.62	1,416,560.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,240.00	0.00	3,240.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,030,637.90	**1,671,010.43**	**7,438,411.38**	**921,216.09**	**277,532.96**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
74130 Yale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,714,122.11	104,512.73	10,609,609.38	0.00	0.00
Support Serv - Pupil	932,075.98	19,806.33	912,269.65	0.00	0.00
Support Serv - Instructional	561,240.54	4,790.00	556,450.54	0.00	0.00
Support Serv - Board of Ed	37,686.95	0.00	37,686.95	0.00	0.00
Support Serv - Executive Adm	236,120.29	0.00	236,120.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,353,549.44	4,588.00	1,348,961.44	0.00	0.00
Support Serv - Business	346,199.43	30,454.13	0.00	315,745.30	315,745.30
Operations and Maintenance	1,833,473.88	0.00	0.00	1,833,473.88	0.00
Pupil Transportation	903,076.76	0.00	903,076.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,383.40	0.00	12,383.40	0.00	0.00
Support Serv - Staff & Personnel	123,262.47	0.00	3,191.67	120,070.80	120,070.80
Support Serv - Technology	172,700.96	11,254.19	0.00	161,446.77	161,446.77
Support Serv - Pupil Accounting	33.30	0.00	33.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	404,181.96	195.00	403,986.96	0.00	0.00
Community Services	91.14	0.00	91.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,831.00	11,831.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	854,314.89	487,060.28	367,254.61	0.00	0.00
Community Services	158,931.07	19,999.00	138,932.07	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 **	2,110,011.14	2,110,011.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	397,355.77	397,355.77	0.00	0.00	0.00
Trust Funds					
All Costs *	11,050.00	0.00	11,050.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,173,692.48	**3,201,857.57**	**15,541,098.16**	**2,430,736.75**	**597,262.87**

Michigan Department of Education
Costs for the Development of 2013-2014 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	172,490.47	0.00	172,490.47	0.00	0.00
Support Serv - Pupil	1,025.00	0.00	1,025.00	0.00	0.00
Support Serv - Instructional	62,992.37	0.00	62,992.37	0.00	0.00
Support Serv - Board of Ed	4,086.17	0.00	4,086.17	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	31,523.94	0.00	0.00	31,523.94	31,523.94
Operations and Maintenance	4,710.24	0.00	0.00	4,710.24	0.00
Pupil Transportation	49.26	0.00	49.26	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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,310.61	0.00	23,310.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	300,188.06	**0.00**	**263,953.88**	**36,234.18**	**31,523.94**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
74903 Landmark Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,748,739.13	0.00	3,748,739.13	0.00	0.00
Support Serv - Pupil	277,116.51	0.00	277,116.51	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	467,157.14	0.00	467,157.14	0.00	0.00
Support Serv - Executive Adm	225,370.42	0.00	225,370.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	954,629.76	0.00	954,629.76	0.00	0.00
Support Serv - Business	70,649.75	0.00	0.00	70,649.75	70,649.75
Operations and Maintenance	711,046.68	20,000.00	0.00	691,046.68	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	43,914.67	0.00	43,914.67	0.00	0.00
Community Services	30,919.52	0.00	30,919.52	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,171,386.70	1,171,386.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	89,258.13	89,258.13	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
	7,790,188.41	**1,280,644.83**	**5,747,847.15**	**761,696.43**	**70,649.75**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
74906 Blue Water Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	128,345.91	4,256.60	124,089.31	0.00	0.00
Support Serv - Pupil	79,594.11	0.00	79,594.11	0.00	0.00
Support Serv - Instructional	9,362.00	0.00	9,362.00	0.00	0.00
Support Serv - Board of Ed	5,784.15	0.00	5,784.15	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,731.00	0.00	0.00	8,731.00	8,731.00
Operations and Maintenance	12,982.93	1,330.00	0.00	11,652.93	0.00
Pupil Transportation	150.00	0.00	150.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	244,950.10	**5,586.60**	**218,979.57**	**20,383.93**	**8,731.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
74908 Academic Transitional Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	190,119.00	0.00	190,119.00	0.00	0.00
Support Serv - Pupil	15.00	0.00	15.00	0.00	0.00
Support Serv - Instructional	40,578.00	0.00	40,578.00	0.00	0.00
Support Serv - Board of Ed	5,767.16	0.00	5,767.16	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	31,690.39	0.00	0.00	31,690.39	31,690.39
Operations and Maintenance	10,074.00	0.00	0.00	10,074.00	0.00
Pupil Transportation	232.52	0.00	232.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	278,476.07	**0.00**	**236,711.68**	**41,764.39**	**31,690.39**

Michigan Department of Education
Costs for the Development of 2013-2014 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	249,756.99	9,295.00	240,461.99	0.00	0.00
Support Serv - Pupil	15,000.00	0.00	15,000.00	0.00	0.00
Support Serv - Instructional	10,730.49	0.00	10,730.49	0.00	0.00
Support Serv - Board of Ed	4,160.25	0.00	4,160.25	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	24,094.98	0.00	0.00	24,094.98	24,094.98
Operations and Maintenance	35,347.12	0.00	0.00	35,347.12	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	15.60	0.00	15.60	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	339,105.43	**9,295.00**	**270,368.33**	**59,442.10**	**24,094.98**

Michigan Department of Education
Costs for the Development of 2013-2014 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	490,456.86	0.00	490,456.86	0.00	0.00
Support Serv - Pupil	2,025.00	0.00	2,025.00	0.00	0.00
Support Serv - Instructional	127,763.93	0.00	127,763.93	0.00	0.00
Support Serv - Board of Ed	7,650.00	0.00	7,650.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	80,415.24	0.00	0.00	80,415.24	80,415.24
Operations and Maintenance	30,450.19	0.00	0.00	30,450.19	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	738,761.22	**0.00**	**627,895.79**	**110,865.43**	**80,415.24**

Michigan Department of Education
Costs for the Development of 2013-2014 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	826,989.20	18,626.11	808,363.09	0.00	0.00
Support Serv - Pupil	104,655.17	0.00	104,655.17	0.00	0.00
Support Serv - Instructional	139,310.78	0.00	139,310.78	0.00	0.00
Support Serv - Board of Ed	4,086.50	0.00	4,086.50	0.00	0.00
Support Serv - Executive Adm	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	43,186.08	0.00	0.00	43,186.08	43,186.08
Operations and Maintenance	101,412.00	0.00	0.00	101,412.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,500.00	0.00	7,500.00	0.00	0.00
Support Serv - Staff & Personnel	19,335.00	0.00	0.00	19,335.00	19,335.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	65,133.23	0.00	65,133.23	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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,314,107.96	**18,626.11**	**1,131,548.77**	**163,933.08**	**62,521.08**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,221,708.53	438.85	1,221,269.68	0.00	0.00
Support Serv - Pupil	346,271.95	0.00	346,271.95	0.00	0.00
Support Serv - Instructional	179,015.17	0.00	179,015.17	0.00	0.00
Support Serv - Board of Ed	12,367.61	0.00	12,367.61	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	94,934.07	0.00	0.00	94,934.07	94,934.07
Operations and Maintenance	113,447.00	0.00	0.00	113,447.00	0.00
Pupil Transportation	14,146.55	0.00	14,146.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	728.94	0.00	728.94	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	41,682.80	0.00	41,682.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,341.81	124,142.20	182,199.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,330,644.43	**124,581.05**	**1,997,682.31**	**208,381.07**	**94,934.07**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
74914 Blue Water Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	638,591.75	0.00	638,591.75	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	760.98	0.00	760.98	0.00	0.00
Support Serv - Board of Ed	4,430.50	0.00	4,430.50	0.00	0.00
Support Serv - Executive Adm	247,989.63	5,828.00	242,161.63	0.00	0.00
Support Serv - Grant Writer	200.56	0.00	200.56	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7,593.77	0.00	0.00	7,593.77	7,593.77
Operations and Maintenance	4,678.00	0.00	0.00	4,678.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	904,245.19	**5,828.00**	**886,145.42**	**12,271.77**	**7,593.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
75000 St. Joseph County ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,047,569.35	0.00	1,047,569.35	0.00	0.00
Support Serv - Board of Ed	12,949.26	0.00	12,949.26	0.00	0.00
Support Serv - Executive Adm	353,434.30	0.00	353,434.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	119,204.78	13,228.53	0.00	105,976.25	105,976.25
Operations and Maintenance	106,988.16	0.00	0.00	106,988.16	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	886,478.95	29,174.92	0.00	857,304.03	857,304.03
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	843,206.32	843,206.32	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,572,577.85	55,429.55	4,517,148.30	0.00	0.00
Support Serv - Pupil	4,620,216.25	0.00	4,620,216.25	0.00	0.00
Support Serv - Instructional	1,261,567.99	14,107.36	1,247,460.63	0.00	0.00
Support Serv - Board of Ed	78,495.88	0.00	78,495.88	0.00	0.00
Support Serv - Executive Adm	77,772.25	0.00	77,772.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	312,453.50	0.00	312,453.50	0.00	0.00
Support Serv - Business	333,379.69	0.00	95,392.60	237,987.09	237,987.09
Operations and Maintenance	457,051.32	0.00	112,289.64	344,761.68	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	79,837.46	0.00	22,844.53	56,992.93	56,992.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,997,680.39	1,997,680.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,160,863.70	**2,952,827.07**	**12,498,026.49**	**1,710,010.14**	**1,258,260.30**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
75010 Sturgis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,864,272.87	57,988.68	17,806,284.19	0.00	0.00
Support Serv - Pupil	885,758.03	0.00	885,758.03	0.00	0.00
Support Serv - Instructional	1,160,951.84	3,230.51	1,157,721.33	0.00	0.00
Support Serv - Board of Ed	106,528.65	0.00	106,528.65	0.00	0.00
Support Serv - Executive Adm	312,613.96	1,258.00	311,355.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,661,719.41	0.00	1,661,719.41	0.00	0.00
Support Serv - Business	395,641.13	16,848.33	0.00	378,792.80	378,792.80
Operations and Maintenance	2,277,799.01	4,643.78	0.00	2,273,155.23	0.00
Pupil Transportation	1,013,833.08	94,422.99	919,410.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	383.39	0.00	383.39	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	629,296.83	68,227.01	0.00	561,069.82	561,069.82
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	625,001.63	32,188.31	592,813.32	0.00	0.00
Community Services	218,334.34	0.00	218,334.34	0.00	0.00
Payments to Government Agencies	96,519.13	96,519.13	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	25,633.29	0.00	17,195.29	8,438.00	0.00
Pupil Transportation	810.48	0.00	810.48	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	1,695,529.20	1,004,757.70	690,771.50	0.00	0.00
Community Services	37,998.93	0.00	37,998.93	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 **	4,012,346.89	4,012,346.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	162,849.09	162,849.09	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
	33,183,821.18	**5,555,280.42**	**24,407,084.91**	**3,221,455.85**	**939,862.62**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,472,400.97	7,126.02	1,465,274.95	0.00	0.00
Support Serv - Pupil	69,577.57	0.00	69,577.57	0.00	0.00
Support Serv - Instructional	10,947.22	0.00	10,947.22	0.00	0.00
Support Serv - Board of Ed	20,847.75	0.00	20,847.75	0.00	0.00
Support Serv - Executive Adm	46,837.65	0.00	46,837.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	117,756.06	159.95	117,596.11	0.00	0.00
Support Serv - Business	86,550.65	3,574.06	0.00	82,976.59	82,976.59
Operations and Maintenance	310,271.43	1,083.00	0.00	309,188.43	0.00
Pupil Transportation	144,199.93	3,000.00	141,199.93	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	3,885.42	0.00	0.00	3,885.42	3,885.42
Support Serv - Technology	144,899.53	9,901.09	0.00	134,998.44	134,998.44
Support Serv - Pupil Accounting	6,102.07	0.00	6,102.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	93,741.70	6,231.33	87,510.37	0.00	0.00
Community Services	8,018.29	0.00	8,018.29	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	198,483.17	90,926.32	107,556.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	200.00	0.00	200.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,734,719.41	**122,001.77**	**2,081,668.76**	**531,048.88**	**221,860.45**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
75030 Centreville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,784,744.93	1,596.23	4,783,148.70	0.00	0.00
Support Serv - Pupil	214,852.13	0.00	214,852.13	0.00	0.00
Support Serv - Instructional	188,376.02	0.00	188,376.02	0.00	0.00
Support Serv - Board of Ed	49,768.75	0.00	49,768.75	0.00	0.00
Support Serv - Executive Adm	144,311.96	0.00	144,311.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	444,411.72	0.00	444,411.72	0.00	0.00
Support Serv - Business	222,137.53	26,696.33	0.00	195,441.20	195,441.20
Operations and Maintenance	731,123.32	0.00	120,832.31	610,291.01	0.00
Pupil Transportation	342,885.95	0.00	342,885.95	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	125,132.18	4,658.00	0.00	120,474.18	120,474.18
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	291,678.61	36,954.25	254,724.36	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	21,000.00	0.00	21,000.00	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	437,931.06	235,449.10	202,481.96	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 **	610,162.79	610,162.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,608,516.95	**915,516.70**	**6,766,793.86**	**926,206.39**	**315,915.38**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
75040 Colon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,646,103.89	4,460.00	3,641,643.89	0.00	0.00
Support Serv - Pupil	38,570.27	0.00	38,570.27	0.00	0.00
Support Serv - Instructional	69,854.96	0.00	69,854.96	0.00	0.00
Support Serv - Board of Ed	23,688.00	0.00	23,688.00	0.00	0.00
Support Serv - Executive Adm	191,941.63	0.00	191,941.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	388,543.64	2,724.94	385,818.70	0.00	0.00
Support Serv - Business	178,007.93	31,865.69	0.00	146,142.24	146,142.24
Operations and Maintenance	472,044.67	7,663.42	2,100.00	462,281.25	0.00
Pupil Transportation	525,921.18	55,500.00	470,421.18	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	2,355.42	0.00	2,355.42	0.00	0.00
Support Serv - Technology	126,061.44	21,243.09	0.00	104,818.35	104,818.35
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	146,811.32	0.00	146,811.32	0.00	0.00
Community Services	217.00	0.00	217.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,840.00	0.00	5,840.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	550.00	0.00	550.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	277,989.68	142,499.21	135,490.47	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 **	1,404,396.68	1,404,396.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,824,678.11	9,824,678.11	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
	17,323,575.82	**11,495,031.14**	**5,115,302.84**	**713,241.84**	**250,960.59**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
75050 Constantine Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,302,506.00	5,291.19	7,297,214.81	0.00	0.00
Support Serv - Pupil	253,033.48	0.00	253,033.48	0.00	0.00
Support Serv - Instructional	187,405.39	0.00	187,405.39	0.00	0.00
Support Serv - Board of Ed	161,603.30	0.00	161,603.30	0.00	0.00
Support Serv - Executive Adm	174,591.54	1,768.29	172,823.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	896,255.70	1,529.00	894,726.70	0.00	0.00
Support Serv - Business	240,995.78	18,545.21	5,295.50	217,155.07	217,155.07
Operations and Maintenance	1,125,221.79	14,864.00	0.00	1,110,357.79	0.00
Pupil Transportation	853,549.95	2,000.00	851,549.95	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	202,871.19	39,008.54	0.00	163,862.65	163,862.65
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	331,095.69	9,232.64	321,863.05	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	883,381.70	457,495.89	425,885.81	0.00	0.00
Community Services	18,820.44	0.00	18,820.44	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 **	2,741,357.36	2,741,357.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,372,689.31	**3,291,092.12**	**10,590,221.68**	**1,491,375.51**	**381,017.72**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
75060 Mendon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,169,530.38	34,922.27	3,134,608.11	0.00	0.00
Support Serv - Pupil	81,947.57	0.00	81,947.57	0.00	0.00
Support Serv - Instructional	77,402.95	0.00	77,402.95	0.00	0.00
Support Serv - Board of Ed	30,711.64	0.00	30,711.64	0.00	0.00
Support Serv - Executive Adm	228,538.34	0.00	228,538.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	303,269.01	0.00	303,269.01	0.00	0.00
Support Serv - Business	143,128.28	29,417.26	0.00	113,711.02	113,711.02
Operations and Maintenance	646,971.38	4,681.69	89,275.50	553,014.19	0.00
Pupil Transportation	355,802.11	6,719.00	349,083.11	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	130,092.93	7,894.75	0.00	122,198.18	122,198.18
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	222,467.83	0.00	222,467.83	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,858.41	143,536.62	120,321.79	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 **	1,166,425.28	1,166,425.28	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
	6,820,146.11	**1,393,596.87**	**4,637,625.85**	**788,923.39**	**235,909.20**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
75070 White Pigeon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,293,021.89	0.00	4,293,021.89	0.00	0.00
Support Serv - Pupil	93,752.04	0.00	93,752.04	0.00	0.00
Support Serv - Instructional	81,572.79	0.00	81,572.79	0.00	0.00
Support Serv - Board of Ed	39,941.91	0.00	39,941.91	0.00	0.00
Support Serv - Executive Adm	174,053.73	0.00	174,053.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	442,248.68	0.00	442,248.68	0.00	0.00
Support Serv - Business	159,379.58	27,336.44	17,396.94	114,646.20	114,646.20
Operations and Maintenance	487,572.86	34,890.00	0.00	452,682.86	0.00
Pupil Transportation	478,176.88	89,083.48	389,093.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,150.00	0.00	1,150.00	0.00	0.00
Support Serv - Staff & Personnel	12,206.97	0.00	4,522.86	7,684.11	7,684.11
Support Serv - Technology	83,930.83	18,844.90	4,578.96	60,506.97	60,506.97
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	177,507.88	0.00	177,507.88	0.00	0.00
Community Services	3,931.93	0.00	3,931.93	0.00	0.00
Payments to Government Agencies	2,973.08	2,973.08	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,907.76	0.00	1,788.59	119.17	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	426,855.45	242,193.96	184,661.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,836.40	5,836.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,269.13	12,269.13	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
	6,978,289.79	**433,427.39**	**5,909,223.09**	**635,639.31**	**182,837.28**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
75080 Three Rivers Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,555,021.03	47,936.99	13,507,084.04	0.00	0.00
Support Serv - Pupil	1,114,049.23	0.00	1,114,049.23	0.00	0.00
Support Serv - Instructional	846,968.40	0.00	846,968.40	0.00	0.00
Support Serv - Board of Ed	123,102.02	0.00	123,102.02	0.00	0.00
Support Serv - Executive Adm	399,085.98	0.00	399,085.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,108,626.62	0.00	1,108,626.62	0.00	0.00
Support Serv - Business	753,145.46	0.00	0.00	753,145.46	753,145.46
Operations and Maintenance	2,335,950.28	11,220.95	310,036.00	2,014,693.33	0.00
Pupil Transportation	1,343,886.31	87,619.00	1,256,267.31	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	67.14	0.00	67.14	0.00	0.00
Support Serv - Technology	813,973.81	176,123.18	26,324.74	611,525.89	611,525.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	24,853.85	0.00	24,853.85	0.00	0.00
Support Serv - Other	367,692.49	27,454.75	340,237.74	0.00	0.00
Community Services	27,424.72	0.00	27,424.72	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	18,967.41	0.00	17,070.66	1,896.75	0.00
Pupil Transportation	1,308.93	0.00	1,308.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,237,422.92	689,257.08	548,165.84	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 **	3,850,317.19	3,850,317.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	91,788.31	91,788.31	0.00	0.00	0.00
Trust Funds					
All Costs *	4,380.00	0.00	4,380.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	10,089.41	10,089.41	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,028,121.51	**4,991,806.86**	**19,655,053.22**	**3,381,261.43**	**1,364,671.35**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
75100 Nottawa Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	850,590.73	0.00	850,590.73	0.00	0.00
Support Serv - Pupil	10,500.00	0.00	10,500.00	0.00	0.00
Support Serv - Instructional	39,151.17	0.00	39,151.17	0.00	0.00
Support Serv - Board of Ed	16,853.96	0.00	16,853.96	0.00	0.00
Support Serv - Executive Adm	105,567.57	0.00	105,567.57	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	32,824.18	13,973.92	0.00	18,850.26	18,850.26
Operations and Maintenance	108,035.49	851.75	0.00	107,183.74	0.00
Pupil Transportation	77,844.41	15,952.00	61,892.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	244.16	0.00	244.16	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	9,348.60	0.00	9,348.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,250,960.27	**30,777.67**	**1,094,148.60**	**126,034.00**	**18,850.26**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
76000 Sanilac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	49,680.29	0.00	49,680.29	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	186,736.09	0.00	186,736.09	0.00	0.00
Support Serv - Board of Ed	12,059.98	0.00	12,059.98	0.00	0.00
Support Serv - Executive Adm	119,115.13	0.00	119,115.13	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	85,821.48	368.13	0.00	85,453.35	85,453.35
Operations and Maintenance	10,858.53	1,977.00	264.46	8,617.07	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	13,538.41	0.00	12,182.24	1,356.17	1,356.17
Support Serv - Technology	144,439.82	16,870.90	0.00	127,568.92	127,568.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	7,503.49	0.00	7,503.49	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	45,788.40	0.00	45,788.40	0.00	0.00
Payments to Government Agencies	643,104.38	643,104.38	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,422,762.84	197,154.24	3,225,608.60	0.00	0.00
Support Serv - Pupil	1,111,914.96	0.00	1,111,914.96	0.00	0.00
Support Serv - Instructional	754,600.96	0.00	754,600.96	0.00	0.00
Support Serv - Board of Ed	6,932.13	0.00	6,932.13	0.00	0.00
Support Serv - Executive Adm	162,587.29	0.00	162,587.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	331,332.85	0.00	331,332.85	0.00	0.00
Support Serv - Business	92,383.95	4,284.30	0.00	88,099.65	88,099.65
Operations and Maintenance	470,234.73	37,831.73	1,815.86	430,587.14	0.00
Pupil Transportation	450,787.01	58,937.00	391,850.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,277.00	0.00	3,277.00	0.00	0.00
Support Serv - Staff & Personnel	71,425.89	0.00	68,719.89	2,706.00	2,706.00
Support Serv - Technology	105,075.14	5,000.00	0.00	100,075.14	100,075.14
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	13,521.37	10,896.43	2,624.94	0.00	0.00
Community Services	257,204.80	0.00	257,204.80	0.00	0.00
Payments to Government Agencies	1,113,580.04	1,113,580.04	0.00	0.00	0.00
Facilities Acquisition	120,199.81	120,199.81	0.00	0.00	0.00
Debt Service Funds					
All Costs **	121,543.45	121,543.45	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
	9,928,010.22	**2,331,747.41**	**6,751,799.37**	**844,463.44**	**405,259.23**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
76060 Brown City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,760,916.76	11,877.28	4,749,039.48	0.00	0.00
Support Serv - Pupil	300,486.44	0.00	300,486.44	0.00	0.00
Support Serv - Instructional	352,008.70	26,642.98	325,365.72	0.00	0.00
Support Serv - Board of Ed	32,511.38	0.00	32,511.38	0.00	0.00
Support Serv - Executive Adm	288,178.91	0.00	288,178.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	478,811.83	0.00	478,811.83	0.00	0.00
Support Serv - Business	173,502.65	12,926.82	0.00	160,575.83	160,575.83
Operations and Maintenance	794,553.99	1,525.29	4,038.15	788,990.55	0.00
Pupil Transportation	362,899.45	0.00	362,899.45	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	873.49	0.00	873.49	0.00	0.00
Support Serv - Technology	64,496.77	6,875.57	0.00	57,621.20	57,621.20
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	183,719.10	5,135.65	178,583.45	0.00	0.00
Community Services	6,150.73	0.00	6,150.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	139,476.02	139,476.02	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	575,285.49	340,200.75	235,084.74	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 **	894,036.09	894,036.09	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
	9,407,907.80	**1,438,696.45**	**6,962,023.77**	**1,007,187.58**	**218,197.03**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
76070 Carsonville-Port Sanilac School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,910,508.47	1,650.49	2,908,857.98	0.00	0.00
Support Serv - Pupil	234,881.06	0.00	234,881.06	0.00	0.00
Support Serv - Instructional	224,092.28	0.00	224,092.28	0.00	0.00
Support Serv - Board of Ed	14,350.97	0.00	14,350.97	0.00	0.00
Support Serv - Executive Adm	174,427.41	1,019.27	173,408.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	340,096.07	0.00	340,096.07	0.00	0.00
Support Serv - Business	173,072.99	70,220.82	0.00	102,852.17	102,852.17
Operations and Maintenance	533,852.78	0.00	0.00	533,852.78	0.00
Pupil Transportation	260,113.34	2,675.00	257,438.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	35,594.23	3,908.85	0.00	31,685.38	31,685.38
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	177,200.42	0.00	177,200.42	0.00	0.00
Community Services	76,365.05	1,514.39	74,850.66	0.00	0.00
Payments to Government Agencies	1,231.14	1,231.14	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,540.36	164,297.97	142,242.39	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 **	577,829.78	577,829.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,040,156.35	**824,347.71**	**4,547,418.31**	**668,390.33**	**134,537.55**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
76080 Croswell-Lexington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,232,915.07	709,676.09	11,523,238.98	0.00	0.00
Support Serv - Pupil	639,208.21	5,268.33	633,939.88	0.00	0.00
Support Serv - Instructional	406,819.72	2,327.54	404,492.18	0.00	0.00
Support Serv - Board of Ed	33,731.64	0.00	33,731.64	0.00	0.00
Support Serv - Executive Adm	354,533.13	1,148.00	353,385.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,154,451.75	823.87	1,153,627.88	0.00	0.00
Support Serv - Business	330,453.33	34,165.64	0.00	296,287.69	296,287.69
Operations and Maintenance	1,709,149.71	28,220.84	0.00	1,680,928.87	0.00
Pupil Transportation	1,230,339.95	204,511.62	1,025,828.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,786.30	0.00	10,786.30	0.00	0.00
Support Serv - Staff & Personnel	4,362.05	0.00	0.00	4,362.05	4,362.05
Support Serv - Technology	210,473.65	12,670.35	0.00	197,803.30	197,803.30
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	404,623.71	29,493.18	375,130.53	0.00	0.00
Community Services	89,236.32	0.00	89,236.32	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	300.00	0.00	300.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,844.99	0.00	9,254.30	590.69	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,085,019.37	440,540.09	644,479.28	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 **	1,989,735.47	1,989,735.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,722,252.85	6,722,252.85	0.00	0.00	0.00
Trust Funds					
All Costs *	8,920.00	0.00	8,920.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,627,157.22	**10,180,833.87**	**16,266,350.75**	**2,179,972.60**	**498,453.04**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
76090 Deckerville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,979,418.80	277.96	2,979,140.84	0.00	0.00
Support Serv - Pupil	190,883.84	0.00	190,883.84	0.00	0.00
Support Serv - Instructional	7,725.01	0.00	7,725.01	0.00	0.00
Support Serv - Board of Ed	22,863.80	0.00	22,863.80	0.00	0.00
Support Serv - Executive Adm	160,935.92	0.00	160,935.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	386,975.32	713.41	386,261.91	0.00	0.00
Support Serv - Business	97,713.75	9,377.64	0.00	88,336.11	88,336.11
Operations and Maintenance	417,384.84	1,026.25	0.00	416,358.59	0.00
Pupil Transportation	320,534.24	54.00	320,480.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,413.20	0.00	2,413.20	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	110,857.49	0.00	0.00	110,857.49	110,857.49
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	192,540.22	13,427.20	179,113.02	0.00	0.00
Community Services	102,254.29	0.00	102,254.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,170.95	5,170.95	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	391,909.47	177,073.40	214,836.07	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 **	119,089.86	119,089.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	318,009.96	318,009.96	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
	5,826,680.96	**644,220.63**	**4,566,908.14**	**615,552.19**	**199,193.60**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
76140 Marlette Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,083,143.66	0.00	6,083,143.66	0.00	0.00
Support Serv - Pupil	120,778.61	0.00	120,778.61	0.00	0.00
Support Serv - Instructional	2,893.96	0.00	2,893.96	0.00	0.00
Support Serv - Board of Ed	49,110.74	0.00	49,110.74	0.00	0.00
Support Serv - Executive Adm	264,962.32	0.00	264,962.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	358,339.98	0.00	358,339.98	0.00	0.00
Support Serv - Business	143,466.94	40,334.64	0.00	103,132.30	103,132.30
Operations and Maintenance	649,759.98	0.00	0.00	649,759.98	0.00
Pupil Transportation	493,763.30	0.00	493,763.30	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	149,558.39	0.00	0.00	149,558.39	149,558.39
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	268,376.94	0.00	268,376.94	0.00	0.00
Community Services	246,196.87	0.00	246,196.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	37,106.00	37,106.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	436,859.38	248,140.74	188,718.64	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
	9,304,317.07	**325,581.38**	**8,076,285.02**	**902,450.67**	**252,690.69**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
76180 Peck Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,684,747.58	5,379.35	2,679,368.23	0.00	0.00
Support Serv - Pupil	92,129.50	0.00	92,129.50	0.00	0.00
Support Serv - Instructional	12,932.05	0.00	12,932.05	0.00	0.00
Support Serv - Board of Ed	9,855.32	0.00	9,855.32	0.00	0.00
Support Serv - Executive Adm	499,548.24	29.95	499,518.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	335,478.52	329.00	335,149.52	0.00	0.00
Support Serv - Business	3,015.32	0.00	0.00	3,015.32	3,015.32
Operations and Maintenance	335,221.41	12,666.44	0.00	322,554.97	0.00
Pupil Transportation	155,927.72	0.00	155,927.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,259.84	372.44	142,887.40	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	238,629.54	107,322.05	131,307.49	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 **	209,187.50	209,187.50	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 *	3,000.00	0.00	3,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,722,932.54	**335,286.73**	**4,062,075.52**	**325,570.29**	**3,015.32**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
76210 Sandusky Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,651,008.52	1,198.27	5,649,810.25	0.00	0.00
Support Serv - Pupil	343,977.46	0.00	343,977.46	0.00	0.00
Support Serv - Instructional	130,385.65	23,340.00	107,045.65	0.00	0.00
Support Serv - Board of Ed	55,652.49	0.00	55,652.49	0.00	0.00
Support Serv - Executive Adm	232,777.81	0.00	232,777.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	505,420.59	0.00	505,420.59	0.00	0.00
Support Serv - Business	139,592.85	15,629.46	6,131.04	117,832.35	117,832.35
Operations and Maintenance	1,110,098.77	25,118.73	8,520.00	1,076,460.04	0.00
Pupil Transportation	772,482.21	169,500.00	602,982.21	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	568.82	0.00	568.82	0.00	0.00
Support Serv - Technology	140,994.52	32,622.57	0.00	108,371.95	108,371.95
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	139,103.61	800.00	138,303.61	0.00	0.00
Community Services	427.29	0.00	427.29	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	550,947.85	259,643.18	291,304.67	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 **	1,311,488.24	1,311,488.24	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
	11,084,926.68	**1,839,340.45**	**7,942,921.89**	**1,302,664.34**	**226,204.30**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
77010 Manistique Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,468,067.39	3,699.35	4,464,368.04	0.00	0.00
Support Serv - Pupil	268,521.82	0.00	268,521.82	0.00	0.00
Support Serv - Instructional	286,626.62	46,710.77	239,915.85	0.00	0.00
Support Serv - Board of Ed	49,272.18	0.00	49,272.18	0.00	0.00
Support Serv - Executive Adm	135,536.75	0.00	135,536.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	460,797.04	728.70	460,068.34	0.00	0.00
Support Serv - Business	219,841.64	7,194.15	200.00	212,447.49	212,447.49
Operations and Maintenance	1,072,374.63	1,084.82	0.00	1,071,289.81	0.00
Pupil Transportation	634,766.34	158,336.97	476,429.37	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	173,978.89	468.77	173,510.12	0.00	0.00
Community Services	108,986.57	0.00	108,986.57	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	300.00	0.00	300.00	0.00	0.00
Operations and Maintenance	1,146.00	0.00	1,146.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	362,455.05	174,877.61	187,577.44	0.00	0.00
Community Services	98,305.20	613.87	97,691.33	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 **	1,529,166.01	1,529,166.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	563,742.66	563,742.66	0.00	0.00	0.00
Trust Funds					
All Costs *	30,900.00	0.00	30,900.00	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
	10,464,784.79	**2,486,623.68**	**6,694,423.81**	**1,283,737.30**	**212,447.49**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
78000 Shiawassee Regional ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,117,210.15	0.00	1,117,210.15	0.00	0.00
Support Serv - Pupil	301,714.87	0.00	301,714.87	0.00	0.00
Support Serv - Instructional	1,423,385.53	9,058.80	1,414,326.73	0.00	0.00
Support Serv - Board of Ed	10,074.29	0.00	10,074.29	0.00	0.00
Support Serv - Executive Adm	284,471.72	0.00	284,471.72	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	304,464.95	0.00	0.00	304,464.95	304,464.95
Operations and Maintenance	266,877.22	30,397.20	0.00	236,480.02	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	66,276.86	0.00	66,276.86	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	85,628.17	0.00	0.00	85,628.17	85,628.17
Support Serv - Technology	949,732.91	0.00	0.00	949,732.91	949,732.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	916,852.28	916,852.28	0.00	0.00	0.00
Facilities Acquisition	10,063.51	10,063.51	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,190,944.77	7,193.49	4,183,751.28	0.00	0.00
Support Serv - Pupil	6,674,393.55	123,161.61	6,551,231.94	0.00	0.00
Support Serv - Instructional	1,454,173.93	21,399.99	1,432,773.94	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	372,976.39	0.00	372,976.39	0.00	0.00
Support Serv - Business	67,329.61	0.00	0.00	67,329.61	67,329.61
Operations and Maintenance	236,040.88	4,916.77	0.00	231,124.11	0.00
Pupil Transportation	1,825,928.21	177,872.00	1,648,056.21	0.00	0.00
Support Serv - Planning & Research	238,795.65	0.00	238,795.65	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	312,584.45	312,584.45	0.00	0.00	0.00
Community Services	175.14	0.00	175.14	0.00	0.00
Payments to Government Agencies	2,521,221.51	2,521,221.51	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,382.58	30,382.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,661,699.13	**4,165,104.19**	**17,621,835.17**	**1,874,759.77**	**1,407,155.64**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
78020 Byron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,155,852.40	0.00	6,155,852.40	0.00	0.00
Support Serv - Pupil	301,761.88	0.00	301,761.88	0.00	0.00
Support Serv - Instructional	303,761.02	0.00	303,761.02	0.00	0.00
Support Serv - Board of Ed	19,259.09	0.00	19,259.09	0.00	0.00
Support Serv - Executive Adm	275,783.93	0.00	275,783.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	574,681.82	0.00	574,681.82	0.00	0.00
Support Serv - Business	136,896.41	23,205.46	0.00	113,690.95	113,690.95
Operations and Maintenance	866,526.91	0.00	0.00	866,526.91	0.00
Pupil Transportation	443,515.51	0.00	443,515.51	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	4,288.96	0.00	4,288.96	0.00	0.00
Support Serv - Technology	54,648.81	0.00	0.00	54,648.81	54,648.81
Support Serv - Pupil Accounting	25,849.51	0.00	25,849.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	319,245.98	3,325.51	315,920.47	0.00	0.00
Community Services	50,148.96	0.00	50,148.96	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	533,306.36	260,935.94	272,370.42	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 **	20,175.63	20,175.63	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
	10,085,703.18	**307,642.54**	**8,743,193.97**	**1,034,866.67**	**168,339.76**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
78030 Durand Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,742,202.44	0.00	8,742,202.44	0.00	0.00
Support Serv - Pupil	325,328.38	0.00	325,328.38	0.00	0.00
Support Serv - Instructional	687,527.80	0.00	687,527.80	0.00	0.00
Support Serv - Board of Ed	44,040.87	0.00	44,040.87	0.00	0.00
Support Serv - Executive Adm	240,271.41	0.00	240,271.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	921,834.07	0.00	921,834.07	0.00	0.00
Support Serv - Business	259,631.64	11,328.60	0.00	248,303.04	248,303.04
Operations and Maintenance	1,031,637.04	6,452.00	0.00	1,025,185.04	0.00
Pupil Transportation	558,298.88	0.00	558,298.88	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	56,352.11	0.00	35,885.09	20,467.02	20,467.02
Support Serv - Technology	266,897.41	0.00	0.00	266,897.41	266,897.41
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	388,136.57	8,010.00	380,126.57	0.00	0.00
Community Services	75,209.53	0.00	75,209.53	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	575,747.38	306,255.08	269,492.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,672,585.02	1,672,585.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	105,134.60	105,134.60	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
	15,950,835.15	**2,109,765.30**	**12,280,217.34**	**1,560,852.51**	**535,667.47**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
78040 Laingsburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,939,849.56	95,809.17	5,844,040.39	0.00	0.00
Support Serv - Pupil	249,410.33	0.00	249,410.33	0.00	0.00
Support Serv - Instructional	183,152.66	1,006.78	182,145.88	0.00	0.00
Support Serv - Board of Ed	55,174.48	0.00	55,174.48	0.00	0.00
Support Serv - Executive Adm	217,821.90	1,137.00	216,684.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	517,841.53	0.00	517,841.53	0.00	0.00
Support Serv - Business	335,307.37	13,579.98	25,464.23	296,263.16	296,263.16
Operations and Maintenance	970,879.90	3,134.45	0.00	967,745.45	0.00
Pupil Transportation	464,072.02	10,486.67	453,585.35	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	3,477.00	0.00	0.00	3,477.00	3,477.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	417.00	0.00	417.00	0.00	0.00
Support Serv - Other	232,685.34	7,634.87	225,050.47	0.00	0.00
Community Services	85,899.07	0.00	85,899.07	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	376,003.17	172,850.82	203,152.35	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 **	1,666,785.99	1,666,785.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,079,099.01	1,079,099.01	0.00	0.00	0.00
Trust Funds					
All Costs *	418.00	0.00	418.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,378,294.33	**3,051,524.74**	**8,059,283.98**	**1,267,485.61**	**299,740.16**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
78060 Morrice Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,944,805.48	0.00	2,944,805.48	0.00	0.00
Support Serv - Pupil	78,486.74	0.00	78,486.74	0.00	0.00
Support Serv - Instructional	102,385.65	1,137.00	101,248.65	0.00	0.00
Support Serv - Board of Ed	34,793.31	0.00	34,793.31	0.00	0.00
Support Serv - Executive Adm	189,627.53	0.00	189,627.53	0.00	0.00
Support Serv - Grant Writer	11,607.88	0.00	11,607.88	0.00	0.00
Support Serv - School Adm	286,458.33	0.00	286,458.33	0.00	0.00
Support Serv - Business	76,412.08	5,617.86	13,237.74	57,556.48	57,556.48
Operations and Maintenance	386,211.56	259.94	0.00	385,951.62	0.00
Pupil Transportation	160,029.54	0.00	160,029.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,589.84	1,347.65	120,242.19	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	236,928.93	15,073.31	221,855.62	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 **	902,586.26	902,586.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,756.86	2,756.86	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
	5,534,679.99	**928,778.88**	**4,162,393.01**	**443,508.10**	**57,556.48**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
78070 New Lothrop Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,176,532.85	0.00	4,176,532.85	0.00	0.00
Support Serv - Pupil	235,980.60	0.00	235,980.60	0.00	0.00
Support Serv - Instructional	52,342.35	0.00	52,342.35	0.00	0.00
Support Serv - Board of Ed	2,491.70	0.00	2,491.70	0.00	0.00
Support Serv - Executive Adm	284,341.20	0.00	284,341.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	402,614.59	0.00	402,614.59	0.00	0.00
Support Serv - Business	94,599.95	0.00	0.00	94,599.95	94,599.95
Operations and Maintenance	606,535.61	5,965.84	0.00	600,569.77	0.00
Pupil Transportation	291,069.81	648.71	290,421.10	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	198,933.02	8,536.61	0.00	190,396.41	190,396.41
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	281,918.89	1,071.77	280,847.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	352,883.99	219,650.39	133,233.60	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 **	1,179,784.98	1,179,784.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	43,992.00	43,992.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,204,021.54	**1,459,650.30**	**5,858,805.11**	**885,566.13**	**284,996.36**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
78080 Perry Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,719,045.10	18,358.02	8,700,687.08	0.00	0.00
Support Serv - Pupil	244,448.39	0.00	244,448.39	0.00	0.00
Support Serv - Instructional	785,987.30	0.00	785,987.30	0.00	0.00
Support Serv - Board of Ed	55,787.84	0.00	55,787.84	0.00	0.00
Support Serv - Executive Adm	287,229.25	0.00	287,229.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	677,943.52	0.00	677,943.52	0.00	0.00
Support Serv - Business	309,254.31	39,328.83	0.00	269,925.48	269,925.48
Operations and Maintenance	1,282,989.44	6,406.24	3,850.00	1,272,733.20	0.00
Pupil Transportation	624,243.34	114,511.51	509,731.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,585.85	0.00	10,585.85	0.00	0.00
Support Serv - Staff & Personnel	22,160.74	0.00	22,160.74	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	26,232.00	0.00	26,232.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	311,848.55	0.00	311,848.55	0.00	0.00
Community Services	151,949.57	0.00	151,949.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	524,593.68	231,894.84	292,698.84	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 **	2,224,343.55	2,224,343.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,664,127.24	1,664,127.24	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
	17,922,769.67	**4,298,970.23**	**12,081,140.76**	**1,542,658.68**	**269,925.48**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
78100 Corunna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,488,496.37	51,561.14	12,436,935.23	0.00	0.00
Support Serv - Pupil	692,894.31	0.00	692,894.31	0.00	0.00
Support Serv - Instructional	542,946.21	4,026.31	538,919.90	0.00	0.00
Support Serv - Board of Ed	48,698.64	0.00	48,698.64	0.00	0.00
Support Serv - Executive Adm	215,476.70	768.98	214,707.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,412,439.16	1,245.00	1,411,194.16	0.00	0.00
Support Serv - Business	270,875.78	11,434.89	18,707.45	240,733.44	240,733.44
Operations and Maintenance	1,860,787.99	0.00	0.00	1,860,787.99	0.00
Pupil Transportation	814,952.32	57,055.00	757,897.32	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	95.00	0.00	0.00	95.00	95.00
Support Serv - Technology	236,018.16	5,200.89	18,885.09	211,932.18	211,932.18
Support Serv - Pupil Accounting	10,732.50	0.00	10,732.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	459,923.85	9,246.59	450,677.26	0.00	0.00
Community Services	276,961.39	15,505.00	261,456.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	24,816.53	0.00	24,816.53	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,036,004.50	556,200.99	479,803.51	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 **	658,386.28	658,386.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,845.99	16,845.99	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
	21,067,351.68	**1,387,477.06**	**17,366,326.01**	**2,313,548.61**	**452,760.62**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
78110 Owosso Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,679,798.86	0.00	18,679,798.86	0.00	0.00
Support Serv - Pupil	836,721.64	0.00	836,721.64	0.00	0.00
Support Serv - Instructional	949,483.16	0.00	949,483.16	0.00	0.00
Support Serv - Board of Ed	71,241.86	0.00	71,241.86	0.00	0.00
Support Serv - Executive Adm	234,268.22	0.00	234,268.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,918,488.38	0.00	1,918,488.38	0.00	0.00
Support Serv - Business	291,236.28	0.00	0.00	291,236.28	291,236.28
Operations and Maintenance	2,424,978.38	11,361.60	0.00	2,413,616.78	0.00
Pupil Transportation	685,937.60	0.00	685,937.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	38,937.45	0.00	38,937.45	0.00	0.00
Support Serv - Staff & Personnel	122,776.71	0.00	1,656.06	121,120.65	121,120.65
Support Serv - Technology	269,665.02	10,367.08	54,764.17	204,533.77	204,533.77
Support Serv - Pupil Accounting	64,832.98	0.00	64,832.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	335,405.88	0.00	335,405.88	0.00	0.00
Community Services	298,669.80	0.00	298,669.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,523,752.30	916,598.87	607,153.43	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	1,429,805.35	1,429,805.35	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
	30,175,999.87	**2,368,132.90**	**24,777,359.49**	**3,030,507.48**	**616,890.70**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
79000 Tuscola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,641.02	0.00	13,641.02	0.00	0.00
Support Serv - Pupil	79,909.91	0.00	79,909.91	0.00	0.00
Support Serv - Instructional	976,294.06	0.00	976,294.06	0.00	0.00
Support Serv - Board of Ed	12,876.71	0.00	12,876.71	0.00	0.00
Support Serv - Executive Adm	288,299.61	210.00	288,089.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	49,837.16	132.82	1,112.50	48,591.84	48,591.84
Operations and Maintenance	49,779.17	0.00	1,541.81	48,237.36	0.00
Pupil Transportation	2,532.19	0.00	2,532.19	0.00	0.00
Support Serv - Planning & Research	28,559.70	28,559.70	0.00	0.00	0.00
Support Serv - Communication	535.60	0.00	535.60	0.00	0.00
Support Serv - Staff & Personnel	7,820.02	0.00	0.00	7,820.02	7,820.02
Support Serv - Technology	88,009.30	0.00	5,212.50	82,796.80	82,796.80
Support Serv - Pupil Accounting	104,880.08	0.00	104,880.08	0.00	0.00
Support Serv - Central - Other	333.54	0.00	333.54	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	57,397.79	0.00	57,397.79	0.00	0.00
Payments to Government Agencies	772,215.21	772,215.21	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,676,196.59	192,571.31	8,483,625.28	0.00	0.00
Support Serv - Pupil	5,405,976.02	9,349.48	5,396,626.54	0.00	0.00
Support Serv - Instructional	1,983,945.29	145,518.79	1,838,426.50	0.00	0.00
Support Serv - Board of Ed	18,493.00	0.00	18,493.00	0.00	0.00
Support Serv - Executive Adm	37,905.76	0.00	37,905.76	0.00	0.00
Support Serv - Grant Writer	1,501.25	0.00	1,501.25	0.00	0.00
Support Serv - School Adm	1,067,893.46	13,087.50	1,054,805.96	0.00	0.00
Support Serv - Business	497,747.70	2,894.47	61,784.97	433,068.26	433,068.26
Operations and Maintenance	1,029,902.65	2,213.16	5,326.65	1,022,362.84	0.00
Pupil Transportation	1,570,247.07	137,819.95	1,432,427.12	0.00	0.00
Support Serv - Planning & Research	49,471.65	0.00	49,471.65	0.00	0.00
Support Serv - Communication	26,988.54	0.00	26,988.54	0.00	0.00
Support Serv - Staff & Personnel	109,877.19	0.00	28,246.13	81,631.06	81,631.06
Support Serv - Technology	391,889.30	0.00	684.91	391,204.39	391,204.39
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,266.00	0.00	1,266.00	0.00	0.00
Support Serv - Other	104,355.99	48,069.20	56,286.79	0.00	0.00
Community Services	475,344.26	0.00	475,344.26	0.00	0.00
Payments to Government Agencies	2,572,363.24	2,459,854.11	112,509.13	0.00	0.00
Facilities Acquisition	2,431.20	2,431.20	0.00	0.00	0.00
Debt Service Funds					
All Costs **	38,446.16	38,446.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,595,163.39	**3,853,373.06**	**20,626,077.76**	**2,115,712.57**	**1,045,112.37**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
79010 Akron-Fairgrove Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,637,889.33	10,015.92	1,627,873.41	0.00	0.00
Support Serv - Pupil	35,706.28	0.00	35,706.28	0.00	0.00
Support Serv - Instructional	4,748.88	0.00	4,748.88	0.00	0.00
Support Serv - Board of Ed	34,013.72	0.00	34,013.72	0.00	0.00
Support Serv - Executive Adm	83,845.54	0.00	83,845.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	329,957.55	0.00	329,957.55	0.00	0.00
Support Serv - Business	82,172.01	10,503.90	1,000.00	70,668.11	70,668.11
Operations and Maintenance	397,539.90	0.00	0.00	397,539.90	0.00
Pupil Transportation	121,886.19	0.00	121,886.19	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	17,710.30	0.00	4,392.00	13,318.30	13,318.30
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	93,901.73	5,106.74	88,794.99	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	134,289.37	65,871.74	68,417.63	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 **	400,685.56	400,685.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	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
	3,374,846.36	**492,183.86**	**2,401,136.19**	**481,526.31**	**83,986.41**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
79020 Caro Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,699,646.99	2,500.00	9,697,146.99	0.00	0.00
Support Serv - Pupil	904,344.88	0.00	904,344.88	0.00	0.00
Support Serv - Instructional	130,226.36	0.00	130,226.36	0.00	0.00
Support Serv - Board of Ed	74,808.82	0.00	74,808.82	0.00	0.00
Support Serv - Executive Adm	361,214.13	0.00	361,214.13	0.00	0.00
Support Serv - Grant Writer	2,448.00	0.00	2,448.00	0.00	0.00
Support Serv - School Adm	940,993.86	0.00	940,993.86	0.00	0.00
Support Serv - Business	232,168.04	66,482.46	93,175.31	72,510.27	72,510.27
Operations and Maintenance	1,203,976.07	14,483.47	5,000.00	1,184,492.60	0.00
Pupil Transportation	783,338.78	0.00	783,338.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,000.00	0.00	7,000.00	0.00	0.00
Support Serv - Staff & Personnel	1,176.00	0.00	0.00	1,176.00	1,176.00
Support Serv - Technology	160,889.93	10,860.27	0.00	150,029.66	150,029.66
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	340,561.03	0.00	340,561.03	0.00	0.00
Community Services	68,689.21	0.00	68,689.21	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	61,760.15	0.00	57,647.99	4,112.16	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	729,733.55	417,504.10	312,229.45	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 **	961,166.13	961,166.13	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
	16,664,141.93	**1,472,996.43**	**13,778,824.81**	**1,412,320.69**	**223,715.93**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
79030 Cass City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,310,292.79	1,220.00	6,309,072.79	0.00	0.00
Support Serv - Pupil	495,549.61	0.00	495,549.61	0.00	0.00
Support Serv - Instructional	262,619.59	0.00	262,619.59	0.00	0.00
Support Serv - Board of Ed	28,917.25	0.00	28,917.25	0.00	0.00
Support Serv - Executive Adm	231,559.39	0.00	231,559.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	615,013.65	0.00	615,013.65	0.00	0.00
Support Serv - Business	157,417.94	21,916.13	0.00	135,501.81	135,501.81
Operations and Maintenance	655,446.64	35,362.45	0.00	620,084.19	0.00
Pupil Transportation	409,980.58	0.00	409,980.58	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	926.23	0.00	301.98	624.25	624.25
Support Serv - Technology	211,962.46	0.00	0.00	211,962.46	211,962.46
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	181,752.88	3,980.90	177,771.98	0.00	0.00
Community Services	165,200.95	250.00	164,950.95	0.00	0.00
Payments to Government Agencies	20,000.00	20,000.00	0.00	0.00	0.00
Facilities Acquisition	18,761.18	18,761.18	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	540,177.28	303,888.46	236,288.82	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 **	808,641.44	808,641.44	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
	11,114,219.86	**1,214,020.56**	**8,932,026.59**	**968,172.71**	**348,088.52**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
79080 Kingston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,982,544.28	1,738.06	2,980,806.22	0.00	0.00
Support Serv - Pupil	250,256.18	0.00	250,256.18	0.00	0.00
Support Serv - Instructional	35,928.88	0.00	35,928.88	0.00	0.00
Support Serv - Board of Ed	25,289.83	166.46	25,123.37	0.00	0.00
Support Serv - Executive Adm	211,252.12	0.00	211,252.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	336,167.43	0.00	336,167.43	0.00	0.00
Support Serv - Business	97,339.94	5,202.30	0.00	92,137.64	92,137.64
Operations and Maintenance	612,664.92	26,836.40	716.52	585,112.00	0.00
Pupil Transportation	260,277.76	0.00	260,277.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	678.00	0.00	678.00	0.00	0.00
Support Serv - Staff & Personnel	1,790.00	0.00	0.00	1,790.00	1,790.00
Support Serv - Technology	104,287.09	0.00	0.00	104,287.09	104,287.09
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	148,502.73	0.00	148,502.73	0.00	0.00
Community Services	85,474.67	0.00	85,474.67	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	7,092.75	0.00	4,658.65	2,434.10	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	353,621.76	201,982.19	151,639.57	0.00	0.00
Community Services	28,516.83	0.00	28,516.83	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 **	4,104,375.25	4,104,375.25	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
	9,646,060.42	**4,340,300.66**	**4,519,998.93**	**785,760.83**	**198,214.73**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
79090 Mayville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,081,956.58	0.00	4,081,956.58	0.00	0.00
Support Serv - Pupil	296,535.62	0.00	296,535.62	0.00	0.00
Support Serv - Instructional	193,383.37	0.00	193,383.37	0.00	0.00
Support Serv - Board of Ed	51,808.02	0.00	51,808.02	0.00	0.00
Support Serv - Executive Adm	246,190.02	0.00	246,190.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	371,201.19	0.00	371,201.19	0.00	0.00
Support Serv - Business	117,886.53	12,780.72	0.00	105,105.81	105,105.81
Operations and Maintenance	673,932.67	2,000.00	0.00	671,932.67	0.00
Pupil Transportation	321,475.61	0.00	321,475.61	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	56.00	0.00	0.00	56.00	56.00
Support Serv - Technology	78,326.98	0.00	19,745.00	58,581.98	58,581.98
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	163,013.00	1,362.71	161,650.29	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	346,738.83	155,961.77	190,777.06	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 **	858,447.97	858,447.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	156,294.80	156,294.80	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
	7,957,247.19	**1,186,847.97**	**5,934,722.76**	**835,676.46**	**163,743.79**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
79100 Millington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,433,603.14	4,200.99	7,429,402.15	0.00	0.00
Support Serv - Pupil	677,126.28	0.00	677,126.28	0.00	0.00
Support Serv - Instructional	238,054.00	0.00	238,054.00	0.00	0.00
Support Serv - Board of Ed	59,926.92	0.00	59,926.92	0.00	0.00
Support Serv - Executive Adm	188,974.15	0.00	188,974.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	567,701.67	0.00	567,701.67	0.00	0.00
Support Serv - Business	176,928.68	16,072.18	0.00	160,856.50	160,856.50
Operations and Maintenance	1,334,455.84	34,589.80	0.00	1,299,866.04	0.00
Pupil Transportation	838,822.04	169,500.00	669,322.04	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	9,187.57	0.00	1,372.65	7,814.92	7,814.92
Support Serv - Technology	183,710.15	16,005.62	0.00	167,704.53	167,704.53
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	271,117.81	11,705.16	259,412.65	0.00	0.00
Community Services	578.28	0.00	578.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,992.00	12,992.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	770,207.84	364,421.90	405,785.94	0.00	0.00
Community Services	108,463.31	0.00	108,463.31	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 **	696,003.67	696,003.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	364,620.08	364,620.08	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
	13,932,473.43	**1,690,111.40**	**10,606,120.04**	**1,636,241.99**	**336,375.95**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
79110 Reese Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,990,650.16	11,477.00	4,979,173.16	0.00	0.00
Support Serv - Pupil	366,464.15	0.00	366,464.15	0.00	0.00
Support Serv - Instructional	129,486.41	14,381.00	115,105.41	0.00	0.00
Support Serv - Board of Ed	48,548.01	0.00	48,548.01	0.00	0.00
Support Serv - Executive Adm	146,400.63	0.00	146,400.63	0.00	0.00
Support Serv - Grant Writer	2,565.00	0.00	2,565.00	0.00	0.00
Support Serv - School Adm	483,081.89	0.00	483,081.89	0.00	0.00
Support Serv - Business	189,790.43	31,301.61	27,115.20	131,373.62	131,373.62
Operations and Maintenance	721,450.70	0.00	10,249.93	711,200.77	0.00
Pupil Transportation	423,466.77	75,879.00	347,587.77	0.00	0.00
Support Serv - Planning & Research	2,311.93	0.00	2,311.93	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,220.88	0.00	4,034.51	2,186.37	2,186.37
Support Serv - Technology	132,591.87	4,549.56	7,834.51	120,207.80	120,207.80
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	241,678.86	0.00	241,678.86	0.00	0.00
Community Services	35,492.60	0.00	35,492.60	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	406,759.82	30,849.99	375,909.83	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 **	588,728.60	588,728.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	446,340.54	446,340.54	0.00	0.00	0.00
Trust Funds					
All Costs *	5,250.00	0.00	5,250.00	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
	9,367,279.25	**1,203,507.30**	**7,198,803.39**	**964,968.56**	**253,767.79**

Michigan Department of Education
Costs for the Development of 2013-2014 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	4,224,412.95	2,812.52	4,221,600.43	0.00	0.00
Support Serv - Pupil	335,211.07	0.00	335,211.07	0.00	0.00
Support Serv - Instructional	53,933.15	0.00	53,933.15	0.00	0.00
Support Serv - Board of Ed	36,648.26	0.00	36,648.26	0.00	0.00
Support Serv - Executive Adm	183,985.45	2,033.42	181,952.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	412,361.73	0.00	412,361.73	0.00	0.00
Support Serv - Business	140,161.91	0.00	0.00	140,161.91	140,161.91
Operations and Maintenance	719,960.96	205.00	7,046.80	712,709.16	0.00
Pupil Transportation	287,705.40	0.00	287,705.40	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	198,442.66	16,482.22	0.00	181,960.44	181,960.44
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	188,664.39	0.00	188,664.39	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	11,779.83	11,779.83	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	381,714.70	168,871.63	212,843.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,288,177.89	1,288,177.89	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
	8,467,380.35	**1,490,362.51**	**5,942,186.33**	**1,034,831.51**	**322,122.35**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
79150 Vassar Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,018,845.33	16,115.77	9,002,729.56	0.00	0.00
Support Serv - Pupil	462,323.84	0.00	462,323.84	0.00	0.00
Support Serv - Instructional	154,863.30	0.00	154,863.30	0.00	0.00
Support Serv - Board of Ed	134,895.79	0.00	134,895.79	0.00	0.00
Support Serv - Executive Adm	289,143.57	618.55	288,525.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	872,580.06	0.00	872,580.06	0.00	0.00
Support Serv - Business	110,416.61	5,370.00	0.00	105,046.61	105,046.61
Operations and Maintenance	1,167,801.05	7,121.51	0.00	1,160,679.54	0.00
Pupil Transportation	505,025.46	0.00	505,025.46	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	168,074.39	159.00	0.00	167,915.39	167,915.39
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	290,741.29	10,260.53	280,480.76	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	22,817.91	22,817.91	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	623,820.82	294,676.27	329,144.55	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 **	530,475.00	530,475.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,351,824.42	**887,614.54**	**12,030,568.34**	**1,433,641.54**	**272,962.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
80000 Van Buren ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,006,852.38	0.00	1,006,852.38	0.00	0.00
Support Serv - Pupil	1,054,121.29	0.00	1,054,121.29	0.00	0.00
Support Serv - Instructional	1,047,142.44	0.00	1,047,142.44	0.00	0.00
Support Serv - Board of Ed	55,723.51	0.00	55,723.51	0.00	0.00
Support Serv - Executive Adm	369,604.80	0.00	369,604.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	860,490.11	604.46	7,511.17	852,374.48	852,374.48
Operations and Maintenance	448,814.52	0.00	26,548.19	422,266.33	0.00
Pupil Transportation	91,388.88	0.00	91,388.88	0.00	0.00
Support Serv - Planning & Research	14,896.99	0.00	14,896.99	0.00	0.00
Support Serv - Communication	22,723.71	0.00	22,723.71	0.00	0.00
Support Serv - Staff & Personnel	171,524.45	0.00	6,269.33	165,255.12	165,255.12
Support Serv - Technology	523,818.93	0.00	12,525.92	511,293.01	511,293.01
Support Serv - Pupil Accounting	7,500.00	0.00	7,500.00	0.00	0.00
Support Serv - Central - Other	41,549.55	0.00	41,549.55	0.00	0.00
Support Serv - Other	107,736.85	33,819.28	73,917.57	0.00	0.00
Community Services	68,916.62	0.00	68,916.62	0.00	0.00
Payments to Government Agencies	1,299,673.53	1,299,673.53	0.00	0.00	0.00
Facilities Acquisition	18,409.18	18,409.18	0.00	0.00	0.00
Special Revenue Funds					
Instructional	13,412,850.68	455,321.44	12,957,529.24	0.00	0.00
Support Serv - Pupil	9,186,063.11	3,814.50	9,182,248.61	0.00	0.00
Support Serv - Instructional	2,843,759.88	21,973.04	2,821,786.84	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	647,564.39	1,950.82	645,613.57	0.00	0.00
Support Serv - Business	38,928.54	24,926.50	0.00	14,002.04	14,002.04
Operations and Maintenance	1,465,273.93	17,410.98	6,850.51	1,441,012.44	0.00
Pupil Transportation	2,825,405.49	133,419.50	2,691,985.99	0.00	0.00
Support Serv - Planning & Research	126,364.32	0.00	126,364.32	0.00	0.00
Support Serv - Communication	2,557.80	0.00	2,557.80	0.00	0.00
Support Serv - Staff & Personnel	5,214.46	0.00	906.43	4,308.03	4,308.03
Support Serv - Technology	474,803.02	26,194.03	0.00	448,608.99	448,608.99
Support Serv - Pupil Accounting	10,240.99	0.00	10,240.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	115,894.04	68,296.76	47,597.28	0.00	0.00
Community Services	14,391.70	0.00	14,391.70	0.00	0.00
Payments to Government Agencies	1,006,570.76	1,006,570.76	0.00	0.00	0.00
Facilities Acquisition	132,233.74	121,866.83	10,366.91	0.00	0.00
Debt Service Funds					
All Costs **	135,667.19	135,667.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,503.31	0.00	2,503.31	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
	39,657,175.09	**3,369,918.80**	**32,428,135.85**	**3,859,120.44**	**1,995,841.67**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
80010 South Haven Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,308,414.05	25,607.36	12,282,806.69	0.00	0.00
Support Serv - Pupil	329,290.21	0.00	329,290.21	0.00	0.00
Support Serv - Instructional	348,929.78	0.00	348,929.78	0.00	0.00
Support Serv - Board of Ed	92,918.74	0.00	92,918.74	0.00	0.00
Support Serv - Executive Adm	170,946.37	0.00	170,946.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,067,486.09	0.00	1,067,486.09	0.00	0.00
Support Serv - Business	432,062.00	72,617.32	0.00	359,444.68	359,444.68
Operations and Maintenance	1,755,541.11	29,670.38	5,313.43	1,720,557.30	0.00
Pupil Transportation	739,063.08	10,580.40	728,482.68	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	57,433.28	0.00	2,600.00	54,833.28	54,833.28
Support Serv - Technology	535,070.12	100,064.35	48,277.95	386,727.82	386,727.82
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	417,838.63	0.00	417,838.63	0.00	0.00
Community Services	24,634.56	0.00	24,634.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	227,743.83	223,891.43	3,852.40	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	18,940.04	0.00	18,940.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,290,790.56	669,485.27	621,305.29	0.00	0.00
Community Services	46,968.55	0.00	46,968.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,928,440.43	2,928,440.43	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 *	4,935.37	0.00	4,935.37	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,797,446.80	**4,060,356.94**	**16,215,526.78**	**2,521,563.08**	**801,005.78**

Michigan Department of Education
Costs for the Development of 2013-2014 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	7,498,854.09	6,868.58	7,491,985.51	0.00	0.00
Support Serv - Pupil	421,036.05	0.00	421,036.05	0.00	0.00
Support Serv - Instructional	210,301.02	0.00	210,301.02	0.00	0.00
Support Serv - Board of Ed	6,200.00	0.00	6,200.00	0.00	0.00
Support Serv - Executive Adm	303,496.43	1,249.87	302,246.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	693,951.04	0.00	693,951.04	0.00	0.00
Support Serv - Business	335,799.06	1,315.46	0.00	334,483.60	334,483.60
Operations and Maintenance	1,208,244.29	46,466.00	10,268.27	1,151,510.02	0.00
Pupil Transportation	742,109.24	180,683.00	561,426.24	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	236,325.63	56,274.73	0.00	180,050.90	180,050.90
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	6,188.60	0.00	6,188.60	0.00	0.00
Community Services	3,513.61	0.00	3,513.61	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	216.37	0.00	216.37	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	718,266.76	345,903.53	372,363.23	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 **	532,589.55	532,589.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	51,895.00	51,895.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,968,986.74	**1,223,245.72**	**10,079,696.50**	**1,666,044.52**	**514,534.50**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
80040 Covert Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,502,222.18	0.00	4,502,222.18	0.00	0.00
Support Serv - Pupil	259,927.41	0.00	259,927.41	0.00	0.00
Support Serv - Instructional	318,041.58	1,692.75	316,348.83	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	4,101,663.68	0.00	4,101,663.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	401,608.68	0.00	401,608.68	0.00	0.00
Support Serv - Business	190,382.64	132,301.39	0.00	58,081.25	58,081.25
Operations and Maintenance	937,437.78	4,196.17	0.00	933,241.61	0.00
Pupil Transportation	440,184.69	0.00	440,184.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,207.34	0.00	1,207.34	0.00	0.00
Support Serv - Technology	209,203.20	0.00	0.00	209,203.20	209,203.20
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	66,093.52	0.00	66,093.52	0.00	0.00
Community Services	136,118.06	0.00	136,118.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	436,248.26	233,682.59	202,565.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,000,339.02	**371,872.90**	**10,427,940.06**	**1,200,526.06**	**267,284.45**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
80050 Decatur Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,969,455.63	0.00	4,969,455.63	0.00	0.00
Support Serv - Pupil	362,002.80	0.00	362,002.80	0.00	0.00
Support Serv - Instructional	108,865.80	0.00	108,865.80	0.00	0.00
Support Serv - Board of Ed	30,896.15	0.00	30,896.15	0.00	0.00
Support Serv - Executive Adm	174,396.00	0.00	174,396.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	525,663.89	0.00	525,663.89	0.00	0.00
Support Serv - Business	384,300.33	7,974.32	36,487.41	339,838.60	339,838.60
Operations and Maintenance	825,904.85	8,882.61	0.00	817,022.24	0.00
Pupil Transportation	415,123.80	90,128.00	324,995.80	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	12,966.36	0.00	12,966.36	0.00	0.00
Support Serv - Technology	86,439.11	0.00	0.00	86,439.11	86,439.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	191,723.50	0.00	191,723.50	0.00	0.00
Community Services	7,875.16	0.00	7,875.16	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	559,730.82	238,822.20	320,908.62	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 **	1,992,165.48	1,992,165.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,433,259.58	3,433,259.58	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
	14,080,769.26	**5,771,232.19**	**7,066,237.12**	**1,243,299.95**	**426,277.71**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
80090 Bloomingdale Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,361,709.99	66,364.49	7,295,345.50	0.00	0.00
Support Serv - Pupil	231,990.99	0.00	231,990.99	0.00	0.00
Support Serv - Instructional	290,071.19	0.00	290,071.19	0.00	0.00
Support Serv - Board of Ed	77,396.79	0.00	77,396.79	0.00	0.00
Support Serv - Executive Adm	175,439.47	15,000.83	160,438.64	0.00	0.00
Support Serv - Grant Writer	2,608.57	0.00	2,608.57	0.00	0.00
Support Serv - School Adm	666,940.65	0.00	666,940.65	0.00	0.00
Support Serv - Business	172,386.68	0.00	0.00	172,386.68	172,386.68
Operations and Maintenance	998,177.47	0.00	0.00	998,177.47	0.00
Pupil Transportation	886,146.22	84,115.00	802,031.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	381,080.20	0.00	0.00	381,080.20	381,080.20
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	263,473.63	0.00	263,473.63	0.00	0.00
Community Services	7,881.88	0.00	7,881.88	0.00	0.00
Payments to Government Agencies	740.24	740.24	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	61,229.90	0.00	61,229.90	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	631,319.35	296,153.03	335,166.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,899,466.56	1,899,466.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	40,800.00	0.00	40,800.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,148,859.78	**2,361,840.15**	**10,235,375.28**	**1,551,644.35**	**553,466.88**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
80110 Gobles Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,191,947.06	0.00	4,191,947.06	0.00	0.00
Support Serv - Pupil	104,337.95	0.00	104,337.95	0.00	0.00
Support Serv - Instructional	56,552.71	0.00	56,552.71	0.00	0.00
Support Serv - Board of Ed	46,719.58	0.00	46,719.58	0.00	0.00
Support Serv - Executive Adm	234,848.62	0.00	234,848.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	542,736.63	0.00	542,736.63	0.00	0.00
Support Serv - Business	76,718.37	5,566.95	0.00	71,151.42	71,151.42
Operations and Maintenance	686,041.82	1,793.05	0.00	684,248.77	0.00
Pupil Transportation	243,858.90	58.43	243,800.47	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	5,164.97	0.00	5,164.97	0.00	0.00
Support Serv - Technology	202,479.39	0.00	0.00	202,479.39	202,479.39
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	260,769.57	61,836.70	198,932.87	0.00	0.00
Community Services	60,241.36	0.00	60,241.36	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	349,860.90	168,837.26	181,023.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,463,750.92	3,463,750.92	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 *	18,589.00	0.00	18,589.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,544,617.75	**3,701,843.31**	**5,884,894.86**	**957,879.58**	**273,630.81**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
80120 Hartford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,924,878.89	26,754.76	7,898,124.13	0.00	0.00
Support Serv - Pupil	342,106.38	0.00	342,106.38	0.00	0.00
Support Serv - Instructional	740,113.14	0.00	740,113.14	0.00	0.00
Support Serv - Board of Ed	45,003.22	0.00	45,003.22	0.00	0.00
Support Serv - Executive Adm	217,500.78	6,410.00	211,090.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	759,078.91	0.00	759,078.91	0.00	0.00
Support Serv - Business	249,431.00	19,795.19	0.00	229,635.81	229,635.81
Operations and Maintenance	1,031,318.64	0.00	0.00	1,031,318.64	0.00
Pupil Transportation	448,013.43	0.00	448,013.43	0.00	0.00
Support Serv - Planning & Research	2,211.80	0.00	2,211.80	0.00	0.00
Support Serv - Communication	9,505.77	0.00	9,505.77	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	401,257.67	28,600.02	372,657.65	0.00	0.00
Community Services	3,267.78	0.00	3,267.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,834.00	11,834.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	805,693.45	405,440.74	400,252.71	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 **	454,002.18	454,002.18	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 *	1,155.00	0.00	1,155.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,446,372.04	**952,836.89**	**11,232,580.70**	**1,260,954.45**	**229,635.81**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
80130 Lawrence Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,549,668.78	0.00	3,549,668.78	0.00	0.00
Support Serv - Pupil	126,524.89	31.29	126,493.60	0.00	0.00
Support Serv - Instructional	54,583.39	0.00	54,583.39	0.00	0.00
Support Serv - Board of Ed	33,256.64	0.00	33,256.64	0.00	0.00
Support Serv - Executive Adm	151,464.20	0.00	151,464.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	292,608.68	0.00	292,608.68	0.00	0.00
Support Serv - Business	315,452.15	39,986.53	0.00	275,465.62	275,465.62
Operations and Maintenance	491,393.77	0.00	0.00	491,393.77	0.00
Pupil Transportation	220,369.09	0.00	220,369.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,238.27	0.00	2,238.27	0.00	0.00
Support Serv - Staff & Personnel	3,101.13	0.00	3,101.13	0.00	0.00
Support Serv - Technology	75,302.16	129.90	0.00	75,172.26	75,172.26
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	135,816.32	0.00	135,816.32	0.00	0.00
Community Services	390.00	0.00	390.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	313,092.51	144,941.19	168,151.32	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 **	817,396.24	817,396.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,173.69	18,173.69	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
	6,600,831.91	**1,020,658.84**	**4,738,141.42**	**842,031.65**	**350,637.88**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
80140 Lawton Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,942,209.54	16,652.01	4,925,557.53	0.00	0.00
Support Serv - Pupil	227,556.27	0.00	227,556.27	0.00	0.00
Support Serv - Instructional	86,199.57	0.00	86,199.57	0.00	0.00
Support Serv - Board of Ed	54,818.17	0.00	54,818.17	0.00	0.00
Support Serv - Executive Adm	250,714.45	0.00	250,714.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	572,733.25	0.00	572,733.25	0.00	0.00
Support Serv - Business	227,356.67	393.01	0.00	226,963.66	226,963.66
Operations and Maintenance	1,010,946.05	428.00	0.00	1,010,518.05	0.00
Pupil Transportation	228,582.77	0.00	228,582.77	0.00	0.00
Support Serv - Planning & Research	54,326.87	0.00	54,326.87	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	294,289.77	178,557.00	0.00	115,732.77	115,732.77
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	190,366.47	0.00	190,366.47	0.00	0.00
Community Services	2,410.80	0.00	2,410.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	564,224.46	295,342.01	268,882.45	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 **	2,100,805.63	2,100,805.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	45,019.29	45,019.29	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
	10,853,060.03	**2,637,196.95**	**6,862,648.60**	**1,353,214.48**	**342,696.43**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
80150 Mattawan Consolidated School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,304,005.54	2,060.07	19,301,945.47	0.00	0.00
Support Serv - Pupil	1,261,250.10	0.00	1,261,250.10	0.00	0.00
Support Serv - Instructional	1,466,680.28	0.00	1,466,680.28	0.00	0.00
Support Serv - Board of Ed	46,098.23	0.00	46,098.23	0.00	0.00
Support Serv - Executive Adm	357,135.29	190.00	356,945.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,888,743.22	0.00	1,888,743.22	0.00	0.00
Support Serv - Business	454,971.44	17,900.00	0.00	437,071.44	437,071.44
Operations and Maintenance	1,951,144.50	10,146.65	0.00	1,940,997.85	0.00
Pupil Transportation	1,723,273.09	3,145.00	1,720,128.09	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	148,165.43	0.00	20,538.18	127,627.25	127,627.25
Support Serv - Technology	667,124.89	0.00	53,042.35	614,082.54	614,082.54
Support Serv - Pupil Accounting	11,648.00	0.00	11,648.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	82,755.85	0.00	82,755.85	0.00	0.00
Community Services	1,002.19	0.00	1,002.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,271.00	11,271.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,328,352.02	599,017.64	729,334.38	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 **	6,951,695.15	6,951,695.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	367,638.29	367,638.29	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
	38,022,954.51	**7,963,063.80**	**26,940,111.63**	**3,119,779.08**	**1,178,781.23**

Michigan Department of Education
Costs for the Development of 2013-2014 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	11,906,202.95	235,594.03	11,670,608.92	0.00	0.00
Support Serv - Pupil	619,835.51	0.00	619,835.51	0.00	0.00
Support Serv - Instructional	467,365.54	0.00	467,365.54	0.00	0.00
Support Serv - Board of Ed	194,274.57	0.00	194,274.57	0.00	0.00
Support Serv - Executive Adm	315,897.32	0.00	315,897.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,351,581.65	0.00	1,351,581.65	0.00	0.00
Support Serv - Business	490,530.53	29,603.19	33,730.00	427,197.34	427,197.34
Operations and Maintenance	1,794,140.28	16,176.44	9,974.33	1,767,989.51	0.00
Pupil Transportation	757,985.34	70.00	757,915.34	0.00	0.00
Support Serv - Planning & Research	5,239.64	0.00	5,239.64	0.00	0.00
Support Serv - Communication	16,462.89	0.00	16,462.89	0.00	0.00
Support Serv - Staff & Personnel	14,213.63	0.00	0.00	14,213.63	14,213.63
Support Serv - Technology	232,368.60	4,684.31	16,170.19	211,514.10	211,514.10
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	304,174.23	0.00	304,174.23	0.00	0.00
Community Services	26,175.79	0.00	26,175.79	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	1,035,287.43	661,907.50	373,379.93	0.00	0.00
Community Services	238,542.40	10,630.75	227,911.65	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 **	4,134,767.19	4,134,767.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	49,852.90	49,852.90	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
	23,954,898.39	**5,143,286.31**	**16,390,697.50**	**2,420,914.58**	**652,925.07**

Michigan Department of Education
Costs for the Development of 2013-2014 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	149,891.23	0.00	149,891.23	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	500.00	0.00	500.00	0.00	0.00
Support Serv - Board of Ed	6,959.95	0.00	6,959.95	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	17,408.22	0.00	0.00	17,408.22	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	595.41	0.00	595.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,140.00	1,140.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	176,494.81	**1,140.00**	**157,946.59**	**17,408.22**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81000 Washtenaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,241,416.41	0.00	1,241,416.41	0.00	0.00
Support Serv - Pupil	163,480.93	0.00	163,480.93	0.00	0.00
Support Serv - Instructional	2,233,136.85	5,882.44	2,227,254.41	0.00	0.00
Support Serv - Board of Ed	58,812.94	0.00	58,812.94	0.00	0.00
Support Serv - Executive Adm	340,849.32	6,143.19	334,706.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	357.16	0.00	357.16	0.00	0.00
Support Serv - Business	168,462.88	23,681.49	0.00	144,781.39	144,781.39
Operations and Maintenance	341,636.00	23,954.98	56,422.73	261,258.29	0.00
Pupil Transportation	244,580.19	0.00	244,580.19	0.00	0.00
Support Serv - Planning & Research	577.89	0.00	577.89	0.00	0.00
Support Serv - Communication	52,865.98	114.00	52,751.98	0.00	0.00
Support Serv - Staff & Personnel	283,714.14	36.00	1,415.11	282,263.03	282,263.03
Support Serv - Technology	995,975.07	58,318.56	0.00	937,656.51	937,656.51
Support Serv - Pupil Accounting	56,868.62	0.00	56,868.62	0.00	0.00
Support Serv - Central - Other	2,038.00	0.00	2,038.00	0.00	0.00
Support Serv - Other	44,279.51	0.00	44,279.51	0.00	0.00
Community Services	81,954.76	0.00	81,954.76	0.00	0.00
Payments to Government Agencies	1,186,176.56	1,186,176.56	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,177,500.75	271,161.60	9,906,339.15	0.00	0.00
Support Serv - Pupil	5,482,826.70	8,968.91	5,473,857.79	0.00	0.00
Support Serv - Instructional	2,539,472.12	65,182.42	2,474,289.70	0.00	0.00
Support Serv - Board of Ed	55,451.11	0.00	55,451.11	0.00	0.00
Support Serv - Executive Adm	101,129.12	2,047.73	99,081.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,392.93	0.00	2,392.93	0.00	0.00
Support Serv - Business	1,598,939.28	924,442.32	0.00	674,496.96	674,496.96
Operations and Maintenance	1,595,861.35	11,699.78	0.00	1,584,161.57	0.00
Pupil Transportation	3,571,014.79	0.00	3,571,014.79	0.00	0.00
Support Serv - Planning & Research	155,279.94	0.00	155,279.94	0.00	0.00
Support Serv - Communication	107,509.19	560.94	106,948.25	0.00	0.00
Support Serv - Staff & Personnel	339,867.25	263.99	0.00	339,603.26	339,603.26
Support Serv - Technology	1,193,599.19	23,119.83	50,116.02	1,120,363.34	1,120,363.34
Support Serv - Pupil Accounting	30,644.53	0.00	30,644.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,616.54	94,455.68	180,160.86	0.00	0.00
Community Services	77,709.58	0.00	77,709.58	0.00	0.00
Payments to Government Agencies	66,485,505.22	66,485,505.22	0.00	0.00	0.00
Facilities Acquisition	54,510.36	54,510.36	0.00	0.00	0.00
Debt Service Funds					
All Costs **	95,641.27	95,641.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	435,141.30	435,141.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	10,425,222.45	34,254.48	10,390,967.97	0.00	0.00
Internal Service Funds					
All Costs	2,941,209.03	2,941,209.03	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	115,238,227.21	**72,752,472.08**	**37,141,170.78**	**5,344,584.35**	**3,499,164.49**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81010 Ann Arbor Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	113,719,854.60	112,915.95	113,606,938.65	0.00	0.00
Support Serv - Pupil	24,047,610.70	2,297.46	24,045,313.24	0.00	0.00
Support Serv - Instructional	8,786,390.76	45,177.16	8,741,213.60	0.00	0.00
Support Serv - Board of Ed	554,456.78	6,681.66	547,775.12	0.00	0.00
Support Serv - Executive Adm	1,273,299.27	10,175.61	1,263,123.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,398,272.50	22,984.83	11,375,287.67	0.00	0.00
Support Serv - Business	2,053,220.62	113,653.32	0.00	1,939,567.30	1,939,567.30
Operations and Maintenance	18,931,506.58	100,376.36	44,248.89	18,786,881.33	0.00
Pupil Transportation	5,988,261.60	0.00	5,988,261.60	0.00	0.00
Support Serv - Planning & Research	383,958.50	0.00	383,958.50	0.00	0.00
Support Serv - Communication	389,858.77	22.13	389,836.64	0.00	0.00
Support Serv - Staff & Personnel	1,211,766.54	6,381.17	659.02	1,204,726.35	1,204,726.35
Support Serv - Technology	2,055,303.42	56,161.53	24,620.00	1,974,521.89	1,974,521.89
Support Serv - Pupil Accounting	12,992.33	328.96	12,663.37	0.00	0.00
Support Serv - Central - Other	63,778.44	0.00	63,778.44	0.00	0.00
Support Serv - Other	3,899,052.16	50,896.60	3,848,155.56	0.00	0.00
Community Services	745,770.06	6,288.51	739,481.55	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	1,321.10	0.00	0.00	1,321.10	0.00
Pupil Transportation	17,393.08	0.00	17,393.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,364,629.40	295,239.32	4,069,390.08	0.00	0.00
Community Services	5,970,467.07	7,458.95	5,963,008.12	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 **	126,419,660.50	126,419,660.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,357,344.21	13,357,344.21	0.00	0.00	0.00
Trust Funds					
All Costs *	18,500.00	0.00	18,500.00	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
	345,664,668.99	**140,614,044.23**	**181,143,606.79**	**23,907,017.97**	**5,118,815.54**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81020 School District of Ypsilanti
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,235,673.43	3,520.79	25,232,152.64	0.00	0.00
Support Serv - Pupil	6,934,561.89	0.00	6,934,561.89	0.00	0.00
Support Serv - Instructional	1,647,723.48	0.00	1,647,723.48	0.00	0.00
Support Serv - Board of Ed	169,616.09	0.00	169,616.09	0.00	0.00
Support Serv - Executive Adm	359,860.41	0.00	359,860.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,951,118.68	0.00	1,951,118.68	0.00	0.00
Support Serv - Business	1,532,034.77	303,012.87	0.00	1,229,021.90	1,229,021.90
Operations and Maintenance	4,167,823.64	9,551.26	154,851.92	4,003,420.46	0.00
Pupil Transportation	2,309,463.31	66,168.00	2,243,295.31	0.00	0.00
Support Serv - Planning & Research	240,551.21	0.00	240,551.21	0.00	0.00
Support Serv - Communication	191,735.94	0.00	191,735.94	0.00	0.00
Support Serv - Staff & Personnel	356,829.68	0.00	9,318.78	347,510.90	347,510.90
Support Serv - Technology	329,913.33	120.00	13,783.00	316,010.33	316,010.33
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	478,510.91	0.00	478,510.91	0.00	0.00
Community Services	177,913.59	0.00	177,913.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,387.00	6,387.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,005,907.30	0.00	1,005,907.30	0.00	0.00
Support Serv - Pupil	377,748.11	0.00	377,748.11	0.00	0.00
Support Serv - Instructional	271,991.50	2,140.00	269,851.50	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	209,208.08	208.25	208,999.83	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	100,230.42	0.00	0.00	100,230.42	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,785,551.40	700,111.93	1,085,439.47	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 **	7,179,256.86	7,179,256.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	538,365.86	538,365.86	0.00	0.00	0.00
Trust Funds					
All Costs *	8,222.00	0.00	8,222.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	57,566,198.89	**8,808,842.82**	**42,761,162.06**	**5,996,194.01**	**1,892,543.13**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81040 Chelsea School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,649,064.47	0.00	14,649,064.47	0.00	0.00
Support Serv - Pupil	2,906,147.76	0.00	2,906,147.76	0.00	0.00
Support Serv - Instructional	674,512.00	0.00	674,512.00	0.00	0.00
Support Serv - Board of Ed	64,760.40	0.00	64,760.40	0.00	0.00
Support Serv - Executive Adm	379,459.42	0.00	379,459.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,206,319.66	0.00	1,206,319.66	0.00	0.00
Support Serv - Business	340,264.15	6,382.89	0.00	333,881.26	333,881.26
Operations and Maintenance	2,498,733.78	0.00	0.00	2,498,733.78	0.00
Pupil Transportation	1,104,823.27	0.00	1,104,823.27	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	5,243.94	0.00	5,243.94	0.00	0.00
Support Serv - Technology	488,233.44	0.00	62,688.40	425,545.04	425,545.04
Support Serv - Pupil Accounting	3,225.69	0.00	3,225.69	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	617,527.45	0.00	617,527.45	0.00	0.00
Community Services	49,225.19	0.00	49,225.19	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	39,984.00	0.00	39,984.00	0.00	0.00
Support Serv - Pupil	16,043.00	0.00	16,043.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	788,765.23	352,950.81	435,814.42	0.00	0.00
Community Services	390,188.71	1,023.67	389,165.04	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 **	6,459,860.48	6,459,860.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,623,281.28	2,623,281.28	0.00	0.00	0.00
Trust Funds					
All Costs *	15,795.45	0.00	15,795.45	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	2,543,392.88	2,543,392.88	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,864,851.65	**11,986,892.01**	**22,619,799.56**	**3,258,160.08**	**759,426.30**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81050 Dexter Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,144,361.98	5,713.74	20,138,648.24	0.00	0.00
Support Serv - Pupil	3,573,807.82	0.00	3,573,807.82	0.00	0.00
Support Serv - Instructional	1,638,437.16	1,333.51	1,637,103.65	0.00	0.00
Support Serv - Board of Ed	102,335.47	0.00	102,335.47	0.00	0.00
Support Serv - Executive Adm	378,213.51	0.00	378,213.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,033,192.64	0.00	2,033,192.64	0.00	0.00
Support Serv - Business	476,785.23	8,882.10	39,110.68	428,792.45	428,792.45
Operations and Maintenance	3,052,167.05	34,105.00	0.00	3,018,062.05	0.00
Pupil Transportation	1,681,967.86	0.00	1,681,967.86	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	68,651.75	0.00	39,115.51	29,536.24	29,536.24
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	201,082.26	0.00	201,082.26	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	113,239.56	0.00	113,239.56	0.00	0.00
Support Serv - Pupil	62,279.00	0.00	62,279.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,994.17	0.00	612.19	1,381.98	0.00
Pupil Transportation	70,276.88	0.00	70,276.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,106,517.26	670,794.34	1,435,722.92	0.00	0.00
Community Services	975,169.80	2,170.07	972,999.73	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 **	21,187,256.17	21,187,256.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,551,563.54	6,551,563.54	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
	64,419,299.11	**28,461,818.47**	**32,479,707.92**	**3,477,772.72**	**458,328.69**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81070 Lincoln Consolidated School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,623,670.70	1,385.96	29,622,284.74	0.00	0.00
Support Serv - Pupil	4,359,484.11	0.00	4,359,484.11	0.00	0.00
Support Serv - Instructional	1,233,749.61	218.99	1,233,530.62	0.00	0.00
Support Serv - Board of Ed	164,636.22	0.00	164,636.22	0.00	0.00
Support Serv - Executive Adm	345,364.35	0.00	345,364.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,339,386.46	0.00	2,339,386.46	0.00	0.00
Support Serv - Business	649,291.97	147,433.25	40,859.76	460,998.96	460,998.96
Operations and Maintenance	3,922,240.30	58,988.37	1,142,712.35	2,720,539.58	0.00
Pupil Transportation	2,193,611.18	0.00	2,193,611.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,470.38	0.00	16,470.38	0.00	0.00
Support Serv - Staff & Personnel	310,045.70	1,253.40	18,802.10	289,990.20	289,990.20
Support Serv - Technology	528,521.19	2,530.54	59,618.25	466,372.40	466,372.40
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,490.48	0.00	3,490.48	0.00	0.00
Support Serv - Other	556,911.83	5,052.23	551,859.60	0.00	0.00
Community Services	372.11	0.00	372.11	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	135,236.06	0.00	135,236.06	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,999.09	1,999.09	0.00	0.00	0.00
Operations and Maintenance	68,253.90	0.00	0.00	68,253.90	0.00
Pupil Transportation	392.00	0.00	392.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,208,043.35	124,527.46	1,083,515.89	0.00	0.00
Community Services	210,249.61	16,750.00	193,499.61	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 **	15,006,126.13	15,006,126.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,437,791.27	20,437,791.27	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
	83,315,338.00	**35,804,056.69**	**43,505,126.27**	**4,006,155.04**	**1,217,361.56**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81080 Manchester Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,044,610.98	8,058.96	6,036,552.02	0.00	0.00
Support Serv - Pupil	1,171,806.73	0.00	1,171,806.73	0.00	0.00
Support Serv - Instructional	250,359.55	2,673.84	247,685.71	0.00	0.00
Support Serv - Board of Ed	36,114.92	0.00	36,114.92	0.00	0.00
Support Serv - Executive Adm	218,177.45	0.00	218,177.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	557,640.70	0.00	557,640.70	0.00	0.00
Support Serv - Business	280,221.90	36,129.66	0.00	244,092.24	244,092.24
Operations and Maintenance	1,200,499.33	4,906.20	94,314.13	1,101,279.00	0.00
Pupil Transportation	601,432.50	8,958.08	592,474.42	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	5,934.22	0.00	5,865.22	69.00	69.00
Support Serv - Technology	102,369.78	0.00	132.11	102,237.67	102,237.67
Support Serv - Pupil Accounting	28,689.00	0.00	28,689.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	409,664.78	4,161.14	405,503.64	0.00	0.00
Community Services	5,063.87	0.00	5,063.87	0.00	0.00
Payments to Government Agencies	1,326.00	1,326.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	27,003.93	0.00	27,003.93	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	5,616.24	0.00	3,945.41	1,670.83	1,670.83
Operations and Maintenance	2,627.00	2,627.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	56,632.00	0.00	0.00	56,632.00	56,632.00
Support Serv - Technology	713,239.44	599,504.13	0.00	113,735.31	113,735.31
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	419,693.07	194,874.65	224,818.42	0.00	0.00
Community Services	354,153.60	25,886.31	328,267.29	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 **	2,862,980.47	2,862,980.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	541,378.42	541,378.42	0.00	0.00	0.00
Trust Funds					
All Costs *	104,826.36	0.00	104,826.36	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,002,062.24	**4,293,464.86**	**10,088,881.33**	**1,619,716.05**	**518,437.05**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81100 Milan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,658,836.88	0.00	13,658,836.88	0.00	0.00
Support Serv - Pupil	2,704,814.41	0.00	2,704,814.41	0.00	0.00
Support Serv - Instructional	861,020.50	0.00	861,020.50	0.00	0.00
Support Serv - Board of Ed	102,859.37	0.00	102,859.37	0.00	0.00
Support Serv - Executive Adm	304,795.34	0.00	304,795.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,150,760.82	0.00	1,150,760.82	0.00	0.00
Support Serv - Business	335,993.23	34,133.88	0.00	301,859.35	301,859.35
Operations and Maintenance	2,458,876.34	0.00	0.00	2,458,876.34	0.00
Pupil Transportation	1,085,989.40	0.00	1,085,989.40	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	3,981.03	0.00	2,116.40	1,864.63	1,864.63
Support Serv - Technology	191,040.47	0.00	0.00	191,040.47	191,040.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	49,909.95	0.00	49,909.95	0.00	0.00
Support Serv - Other	443,765.16	0.00	443,765.16	0.00	0.00
Community Services	737,336.26	0.00	737,336.26	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	812,474.06	292,021.70	520,452.36	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 **	8,638,719.24	8,638,719.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,596,786.12	13,596,786.12	0.00	0.00	0.00
Trust Funds					
All Costs *	2,555.00	0.00	2,555.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	47,140,513.58	**22,561,660.94**	**21,625,211.85**	**2,953,640.79**	**494,764.45**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81120 Saline Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,194,387.80	0.00	32,194,387.80	0.00	0.00
Support Serv - Pupil	5,871,859.68	0.00	5,871,859.68	0.00	0.00
Support Serv - Instructional	1,714,986.12	1,743.59	1,713,242.53	0.00	0.00
Support Serv - Board of Ed	160,358.93	0.00	160,358.93	0.00	0.00
Support Serv - Executive Adm	340,647.80	0.00	340,647.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,254,741.58	1,333.83	2,253,407.75	0.00	0.00
Support Serv - Business	489,942.56	6,263.70	0.00	483,678.86	483,678.86
Operations and Maintenance	4,255,418.07	21,704.34	0.00	4,233,713.73	0.00
Pupil Transportation	1,664,849.40	30,865.98	1,633,983.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,036.60	0.00	3,036.60	0.00	0.00
Support Serv - Staff & Personnel	444,609.06	0.00	0.00	444,609.06	444,609.06
Support Serv - Technology	345,084.50	174,428.68	0.00	170,655.82	170,655.82
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	42,050.69	0.00	42,050.69	0.00	0.00
Support Serv - Other	1,051,287.61	7,572.62	1,043,714.99	0.00	0.00
Community Services	222,465.42	0.00	222,465.42	0.00	0.00
Payments to Government Agencies	99,321.71	99,321.71	0.00	0.00	0.00
Facilities Acquisition	598.35	598.35	0.00	0.00	0.00
Special Revenue Funds					
Instructional	472,231.19	0.00	472,231.19	0.00	0.00
Support Serv - Pupil	319,625.57	0.00	319,625.57	0.00	0.00
Support Serv - Instructional	190,234.74	0.00	190,234.74	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	127,468.48	119,519.96	0.00	7,948.52	0.00
Pupil Transportation	639.28	0.00	639.28	0.00	0.00
Support Serv - Planning & Research	65,587.69	0.00	65,587.69	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,692,744.42	817,851.20	874,893.22	0.00	0.00
Community Services	2,998,508.14	162,517.98	2,835,990.16	0.00	0.00
Payments to Government Agencies	115,791.62	115,791.62	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,779,650.15	11,779,650.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	498,010.45	498,010.45	0.00	0.00	0.00
Trust Funds					
All Costs *	9,506.29	0.00	9,506.29	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	69,425,643.90	**13,837,174.16**	**50,247,863.75**	**5,340,605.99**	**1,098,943.74**

Michigan Department of Education
Costs for the Development of 2013-2014 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	6,402,202.35	70,713.63	6,331,488.72	0.00	0.00
Support Serv - Pupil	1,501,694.09	0.00	1,501,694.09	0.00	0.00
Support Serv - Instructional	186,979.40	0.00	186,979.40	0.00	0.00
Support Serv - Board of Ed	74,338.35	0.00	74,338.35	0.00	0.00
Support Serv - Executive Adm	261,516.96	3,418.98	258,097.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	811,274.50	5,863.71	805,410.79	0.00	0.00
Support Serv - Business	304,072.05	32,664.44	0.00	271,407.61	271,407.61
Operations and Maintenance	978,739.54	49,271.00	0.00	929,468.54	0.00
Pupil Transportation	486,530.02	4,000.00	482,530.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,293.96	0.00	22,293.96	0.00	0.00
Support Serv - Staff & Personnel	27,394.16	0.00	0.00	27,394.16	27,394.16
Support Serv - Technology	202,270.30	48,950.99	34,353.24	118,966.07	118,966.07
Support Serv - Pupil Accounting	15,399.03	0.00	15,399.03	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	203,485.59	0.00	203,485.59	0.00	0.00
Community Services	98,902.37	187.12	98,715.25	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	150,420.00	0.00	0.00	150,420.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	536,830.99	250,235.67	286,595.32	0.00	0.00
Community Services	210,321.21	2,500.00	207,821.21	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 **	20,565,541.64	20,565,541.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	2.02	2.02	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
	33,040,208.53	**21,033,349.20**	**10,509,202.95**	**1,497,656.38**	**417,767.84**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81150 Willow Run Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,946,499.62	26,588.38	11,919,911.24	0.00	0.00
Support Serv - Pupil	1,783,514.01	0.00	1,783,514.01	0.00	0.00
Support Serv - Instructional	787,972.23	0.00	787,972.23	0.00	0.00
Support Serv - Board of Ed	188,933.58	0.00	188,933.58	0.00	0.00
Support Serv - Executive Adm	267,682.90	0.00	267,682.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	967,633.92	0.00	967,633.92	0.00	0.00
Support Serv - Business	1,048,042.93	497,843.28	0.00	550,199.65	550,199.65
Operations and Maintenance	2,233,944.29	238,374.85	0.00	1,995,569.44	0.00
Pupil Transportation	1,046,699.00	0.00	1,046,699.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	93,831.85	0.00	10,200.00	83,631.85	83,631.85
Support Serv - Technology	415,221.04	56,567.00	0.00	358,654.04	358,654.04
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	209,363.43	0.00	209,363.43	0.00	0.00
Community Services	96,224.42	1,068.41	95,156.01	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	90,944.68	0.00	90,944.68	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	903,876.67	420,831.76	483,044.91	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 **	26,760,595.45	26,760,595.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	124,816.44	124,816.44	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
	48,965,796.46	**28,126,685.57**	**17,851,055.91**	**2,988,054.98**	**992,485.54**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81901 Honey Creek Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,339,983.00	100.00	1,339,883.00	0.00	0.00
Support Serv - Pupil	115,471.00	0.00	115,471.00	0.00	0.00
Support Serv - Instructional	120,195.00	529.00	119,666.00	0.00	0.00
Support Serv - Board of Ed	14,813.00	0.00	14,813.00	0.00	0.00
Support Serv - Executive Adm	167,526.00	1,167.00	166,359.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	132,363.00	0.00	132,363.00	0.00	0.00
Support Serv - Business	54,073.00	0.00	0.00	54,073.00	54,073.00
Operations and Maintenance	148,197.00	0.00	7,175.00	141,022.00	0.00
Pupil Transportation	5,068.00	0.00	5,068.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	919.00	0.00	0.00	919.00	919.00
Support Serv - Technology	19,492.00	14,492.00	0.00	5,000.00	5,000.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	196,311.00	2,015.00	194,296.00	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,314,411.00	**18,303.00**	**2,095,094.00**	**201,014.00**	**59,992.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81902 Central Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,209,814.01	0.00	2,209,814.01	0.00	0.00
Support Serv - Pupil	70,819.13	0.00	70,819.13	0.00	0.00
Support Serv - Instructional	299,301.10	0.00	299,301.10	0.00	0.00
Support Serv - Board of Ed	32,627.79	0.00	32,627.79	0.00	0.00
Support Serv - Executive Adm	351,167.62	0.00	351,167.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	152,786.56	0.00	152,786.56	0.00	0.00
Support Serv - Business	452,902.68	7,067.60	0.00	445,835.08	445,835.08
Operations and Maintenance	1,062,811.03	32,498.00	0.00	1,030,313.03	0.00
Pupil Transportation	278,154.09	0.00	278,154.09	0.00	0.00
Support Serv - Planning & Research	55,516.74	0.00	55,516.74	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	75,398.43	0.00	75,398.43	0.00	0.00
Payments to Government Agencies	135,000.00	135,000.00	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	335,426.00	175,919.00	159,507.00	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
	5,511,725.18	**350,484.60**	**3,685,092.47**	**1,476,148.11**	**445,835.08**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81903 Washtenaw Technical Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,944,731.74	0.00	1,944,731.74	0.00	0.00
Support Serv - Pupil	157,707.77	0.00	157,707.77	0.00	0.00
Support Serv - Instructional	3,824.22	0.00	3,824.22	0.00	0.00
Support Serv - Board of Ed	17,126.77	0.00	17,126.77	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	354,923.93	0.00	354,923.93	0.00	0.00
Support Serv - Business	185,419.45	0.00	0.00	185,419.45	185,419.45
Operations and Maintenance	110,934.00	0.00	0.00	110,934.00	0.00
Pupil Transportation	1,703.50	0.00	1,703.50	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	4,592.56	0.00	0.00	4,592.56	4,592.56
Support Serv - Technology	122,041.97	0.00	8,581.20	113,460.77	113,460.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,903,005.91	**0.00**	**2,488,599.13**	**414,406.78**	**303,472.78**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81904 Ann Arbor Learning Community
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	920,674.75	5,281.92	915,392.83	0.00	0.00
Support Serv - Pupil	166,055.72	0.00	166,055.72	0.00	0.00
Support Serv - Instructional	15,131.96	0.00	15,131.96	0.00	0.00
Support Serv - Board of Ed	15,271.99	0.00	15,271.99	0.00	0.00
Support Serv - Executive Adm	55,245.70	0.00	55,245.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	216,963.95	197.54	216,766.41	0.00	0.00
Support Serv - Business	31,110.54	0.00	0.00	31,110.54	31,110.54
Operations and Maintenance	564,925.51	2,297.62	0.00	562,627.89	0.00
Pupil Transportation	1,319.27	0.00	1,319.27	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	240.00	0.00	175.00	65.00	65.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,464.92	0.00	2,464.92	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,989,404.31	**7,777.08**	**1,387,823.80**	**593,803.43**	**31,175.54**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81905 South Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,548,497.00	0.00	2,548,497.00	0.00	0.00
Support Serv - Pupil	134,137.00	0.00	134,137.00	0.00	0.00
Support Serv - Instructional	505,653.00	0.00	505,653.00	0.00	0.00
Support Serv - Board of Ed	84,619.00	0.00	84,619.00	0.00	0.00
Support Serv - Executive Adm	381,047.00	0.00	381,047.00	0.00	0.00
Support Serv - Grant Writer	26,161.00	0.00	26,161.00	0.00	0.00
Support Serv - School Adm	402,199.00	0.00	402,199.00	0.00	0.00
Support Serv - Business	94,564.00	0.00	0.00	94,564.00	94,564.00
Operations and Maintenance	1,385,770.00	0.00	0.00	1,385,770.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,928.00	0.00	30,928.00	0.00	0.00
Support Serv - Staff & Personnel	132,307.00	0.00	0.00	132,307.00	132,307.00
Support Serv - Technology	95,485.00	0.00	0.00	95,485.00	95,485.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	39,430.00	0.00	39,430.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	133,662.00	4,865.00	128,797.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,994,459.00	**4,865.00**	**4,281,468.00**	**1,708,126.00**	**322,356.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81906 Fortis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,738,996.00	0.00	2,738,996.00	0.00	0.00
Support Serv - Pupil	137,572.00	0.00	137,572.00	0.00	0.00
Support Serv - Instructional	493,128.00	0.00	493,128.00	0.00	0.00
Support Serv - Board of Ed	64,345.00	0.00	64,345.00	0.00	0.00
Support Serv - Executive Adm	279,660.00	0.00	279,660.00	0.00	0.00
Support Serv - Grant Writer	15,743.00	0.00	15,743.00	0.00	0.00
Support Serv - School Adm	440,209.00	0.00	440,209.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	1,383,803.00	0.00	0.00	1,383,803.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,468.00	0.00	29,468.00	0.00	0.00
Support Serv - Staff & Personnel	79,617.00	0.00	0.00	79,617.00	79,617.00
Support Serv - Technology	57,458.00	0.00	0.00	57,458.00	57,458.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	236,657.00	9,718.00	226,939.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,037,288.00	**9,718.00**	**4,449,787.00**	**1,577,783.00**	**193,980.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81908 Multicultural Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,099,732.00	25,054.00	1,074,678.00	0.00	0.00
Support Serv - Pupil	66,530.00	0.00	66,530.00	0.00	0.00
Support Serv - Instructional	50,408.00	0.00	50,408.00	0.00	0.00
Support Serv - Board of Ed	73,071.00	0.00	73,071.00	0.00	0.00
Support Serv - Executive Adm	354,018.00	0.00	354,018.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	184,603.00	0.00	184,603.00	0.00	0.00
Support Serv - Business	6,176.00	2,787.00	0.00	3,389.00	3,389.00
Operations and Maintenance	560,670.00	11,000.00	0.00	549,670.00	0.00
Pupil Transportation	192,507.00	0.00	192,507.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	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	40,804.00	0.00	0.00	40,804.00	40,804.00
Support Serv - Pupil Accounting	1,647.00	0.00	1,647.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	20,911.00	0.00	20,911.00	0.00	0.00
Community Services	27,900.00	0.00	27,900.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	148,005.00	127,852.00	20,153.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,827,132.00	**166,693.00**	**2,066,576.00**	**593,863.00**	**44,193.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81909 Arbor Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	843,033.34	0.00	843,033.34	0.00	0.00
Support Serv - Pupil	15,329.63	0.00	15,329.63	0.00	0.00
Support Serv - Instructional	52,951.80	0.00	52,951.80	0.00	0.00
Support Serv - Board of Ed	31,018.98	0.00	31,018.98	0.00	0.00
Support Serv - Executive Adm	38,524.68	0.00	38,524.68	0.00	0.00
Support Serv - Grant Writer	4,174.07	0.00	4,174.07	0.00	0.00
Support Serv - School Adm	272,953.95	0.00	272,953.95	0.00	0.00
Support Serv - Business	95,675.00	0.00	0.00	95,675.00	95,675.00
Operations and Maintenance	1,320,395.12	0.00	33,543.27	1,286,851.85	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	9,960.26	0.00	0.00	9,960.26	9,960.26
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	77,951.75	0.00	77,951.75	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
	2,761,968.58	**0.00**	**1,369,481.47**	**1,392,487.11**	**105,635.26**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
81910 East Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,075,592.00	0.00	2,075,592.00	0.00	0.00
Support Serv - Pupil	111,055.00	0.00	111,055.00	0.00	0.00
Support Serv - Instructional	431,434.00	0.00	431,434.00	0.00	0.00
Support Serv - Board of Ed	58,991.00	0.00	58,991.00	0.00	0.00
Support Serv - Executive Adm	238,546.00	0.00	238,546.00	0.00	0.00
Support Serv - Grant Writer	78,081.00	0.00	78,081.00	0.00	0.00
Support Serv - School Adm	392,165.00	0.00	392,165.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	1,515,838.00	0.00	28,350.00	1,487,488.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,905.00	0.00	31,905.00	0.00	0.00
Support Serv - Staff & Personnel	142,125.00	0.00	0.00	142,125.00	142,125.00
Support Serv - Technology	41,042.00	0.00	0.00	41,042.00	41,042.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	149,889.00	0.00	149,889.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,347,295.00	**0.00**	**3,619,735.00**	**1,727,560.00**	**240,072.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82000 Wayne RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,371,121.79	0.00	1,371,121.79	0.00	0.00
Support Serv - Pupil	451,881.07	0.00	451,881.07	0.00	0.00
Support Serv - Instructional	18,669,376.00	62,924.10	18,606,451.90	0.00	0.00
Support Serv - Board of Ed	372,164.67	0.00	372,164.67	0.00	0.00
Support Serv - Executive Adm	792,392.33	0.00	792,392.33	0.00	0.00
Support Serv - Grant Writer	158,668.68	0.00	158,668.68	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,007,122.63	0.00	0.00	1,007,122.63	1,007,122.63
Operations and Maintenance	1,623,514.47	0.00	3,605.50	1,619,908.97	0.00
Pupil Transportation	182,098.51	0.00	182,098.51	0.00	0.00
Support Serv - Planning & Research	581,142.91	0.00	581,142.91	0.00	0.00
Support Serv - Communication	138,122.82	0.00	138,122.82	0.00	0.00
Support Serv - Staff & Personnel	823,972.68	0.00	146,697.96	677,274.72	677,274.72
Support Serv - Technology	2,276,065.73	462,329.97	504,702.99	1,309,032.77	1,309,032.77
Support Serv - Pupil Accounting	194,098.66	0.00	194,098.66	0.00	0.00
Support Serv - Central - Other	96,712.30	0.00	96,712.30	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	228,497.21	0.00	228,497.21	0.00	0.00
Payments to Government Agencies	26,923,781.00	26,923,781.00	0.00	0.00	0.00
Facilities Acquisition	16,129.43	16,129.43	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	175,071.25	0.00	175,071.25	0.00	0.00
Support Serv - Instructional	5,293,973.94	24,777.63	5,269,196.31	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	418,411.62	0.00	0.00	418,411.62	418,411.62
Operations and Maintenance	249,247.72	0.00	2,654.55	246,593.17	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	9,334,300.56	15,035.74	0.00	9,319,264.82	9,319,264.82
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	350,112.97	12,179.24	337,933.73	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	257,237,946.05	256,852,661.86	385,284.19	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	290,961.00	290,961.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,202,129.02	1,202,129.02	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
	330,459,017.02	**285,862,908.99**	**29,998,499.33**	**14,597,608.70**	**12,731,106.56**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82010 Detroit City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	519,462,039.31	3,068,036.35	516,394,002.96	0.00	0.00
Support Serv - Pupil	62,971,838.26	30,508.40	62,941,329.86	0.00	0.00
Support Serv - Instructional	71,578,653.82	1,360,147.22	70,218,506.60	0.00	0.00
Support Serv - Board of Ed	1,783,378.32	0.00	1,783,378.32	0.00	0.00
Support Serv - Executive Adm	6,473,735.58	0.00	6,473,735.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	38,838,729.93	86,590.84	38,752,139.09	0.00	0.00
Support Serv - Business	22,045,747.98	10,575,847.57	634,301.69	10,835,598.72	10,835,598.72
Operations and Maintenance	79,042,994.59	0.00	6,594,756.67	72,448,237.92	0.00
Pupil Transportation	35,948,012.10	0.00	35,948,012.10	0.00	0.00
Support Serv - Planning & Research	1,230,134.80	0.00	1,230,134.80	0.00	0.00
Support Serv - Communication	183,685.00	1,068.92	182,616.08	0.00	0.00
Support Serv - Staff & Personnel	15,537,753.94	42,635.80	805,884.29	14,689,233.85	14,689,233.85
Support Serv - Technology	16,450,937.46	0.00	612,162.90	15,838,774.56	15,838,774.56
Support Serv - Pupil Accounting	363,884.60	0.00	363,884.60	0.00	0.00
Support Serv - Central - Other	2,181,623.55	27,297.51	2,154,326.04	0.00	0.00
Support Serv - Other	2,020,675.59	0.00	2,020,675.59	0.00	0.00
Community Services	4,599,464.43	19,912.60	4,579,551.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,348,526.21	11,319,549.01	28,977.20	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	37,164.37	0.00	37,164.37	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	33,458,704.43	19,756,805.97	13,701,898.46	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 **	478,423,091.82	478,423,091.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	197,039,112.60	197,039,112.60	0.00	0.00	0.00
Trust Funds					
All Costs *	149,813.14	0.00	149,813.14	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,601,169,701.83	**721,750,604.61**	**765,607,252.17**	**113,811,845.05**	**41,363,607.13**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82020 Allen Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,840,158.30	69,747.62	21,770,410.68	0.00	0.00
Support Serv - Pupil	2,180,335.46	0.00	2,180,335.46	0.00	0.00
Support Serv - Instructional	996,437.42	538.00	995,899.42	0.00	0.00
Support Serv - Board of Ed	92,983.48	0.00	92,983.48	0.00	0.00
Support Serv - Executive Adm	351,684.99	0.00	351,684.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,975,636.66	4,842.00	1,970,794.66	0.00	0.00
Support Serv - Business	331,551.84	21,395.28	30,678.16	279,478.40	279,478.40
Operations and Maintenance	2,687,158.60	53,972.16	0.00	2,633,186.44	0.00
Pupil Transportation	549,110.81	4,300.11	544,810.70	0.00	0.00
Support Serv - Planning & Research	6,916.43	0.00	6,916.43	0.00	0.00
Support Serv - Communication	12,904.67	0.00	12,904.67	0.00	0.00
Support Serv - Staff & Personnel	92,904.19	0.00	19,555.00	73,349.19	73,349.19
Support Serv - Technology	378,674.74	29,183.95	32,373.15	317,117.64	317,117.64
Support Serv - Pupil Accounting	1,953.20	0.00	1,953.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	403,850.98	16,992.60	386,858.38	0.00	0.00
Community Services	438,504.44	24,454.88	414,049.56	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	1,251,155.00	610,518.17	640,636.83	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 **	5,768,641.45	5,768,641.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	184,015.56	184,015.56	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
	39,544,578.22	**6,788,601.78**	**29,452,844.77**	**3,303,131.67**	**669,945.23**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82030 Dearborn City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	112,886,872.73	103,888.00	112,782,984.73	0.00	0.00
Support Serv - Pupil	13,488,033.20	0.00	13,488,033.20	0.00	0.00
Support Serv - Instructional	11,197,796.94	436,046.20	10,761,750.74	0.00	0.00
Support Serv - Board of Ed	318,199.15	0.00	318,199.15	0.00	0.00
Support Serv - Executive Adm	584,029.07	0.00	584,029.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,812,283.88	0.00	11,812,283.88	0.00	0.00
Support Serv - Business	1,590,600.29	95,498.49	0.00	1,495,101.80	1,495,101.80
Operations and Maintenance	21,516,718.39	34,314.03	102,143.92	21,380,260.44	0.00
Pupil Transportation	7,022,402.51	115,656.52	6,906,745.99	0.00	0.00
Support Serv - Planning & Research	470,663.82	0.00	470,663.82	0.00	0.00
Support Serv - Communication	272,187.74	0.00	272,187.74	0.00	0.00
Support Serv - Staff & Personnel	1,307,922.50	0.00	31,653.62	1,276,268.88	1,276,268.88
Support Serv - Technology	1,511,169.22	187,976.54	413,007.00	910,185.68	910,185.68
Support Serv - Pupil Accounting	365,625.41	0.00	365,625.41	0.00	0.00
Support Serv - Central - Other	44,003.66	0.00	44,003.66	0.00	0.00
Support Serv - Other	1,923,625.04	465.50	1,923,159.54	0.00	0.00
Community Services	1,590,405.45	0.00	1,590,405.45	0.00	0.00
Payments to Government Agencies	8,000.00	8,000.00	0.00	0.00	0.00
Facilities Acquisition	409,912.32	409,912.32	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,711,237.29	0.00	5,711,237.29	0.00	0.00
Support Serv - Pupil	3,266,743.74	0.00	3,266,743.74	0.00	0.00
Support Serv - Instructional	598,027.64	0.00	598,027.64	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	17,113.70	0.00	17,113.70	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	6,726,905.42	3,249,419.42	3,477,486.00	0.00	0.00
Community Services	220.13	0.00	220.13	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 **	21,169,166.23	21,169,166.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,389,449.13	6,389,449.13	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
	232,199,314.60	**32,199,792.38**	**174,937,705.42**	**25,061,816.80**	**3,681,556.36**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82040 Dearborn Heights School District #7
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,696,449.59	4,452.14	16,691,997.45	0.00	0.00
Support Serv - Pupil	1,078,740.60	0.00	1,078,740.60	0.00	0.00
Support Serv - Instructional	445,787.24	0.00	445,787.24	0.00	0.00
Support Serv - Board of Ed	142,635.40	0.00	142,635.40	0.00	0.00
Support Serv - Executive Adm	598,807.90	0.00	598,807.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,654,515.06	0.00	1,654,515.06	0.00	0.00
Support Serv - Business	565,023.47	54,947.83	0.00	510,075.64	510,075.64
Operations and Maintenance	2,433,327.84	147,841.05	58,824.88	2,226,661.91	0.00
Pupil Transportation	363,074.10	0.00	363,074.10	0.00	0.00
Support Serv - Planning & Research	1,400.00	0.00	1,400.00	0.00	0.00
Support Serv - Communication	37,499.74	0.00	37,499.74	0.00	0.00
Support Serv - Staff & Personnel	10,859.50	0.00	9,306.75	1,552.75	1,552.75
Support Serv - Technology	286,180.31	4,944.34	0.00	281,235.97	281,235.97
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	321,391.81	0.00	321,391.81	0.00	0.00
Community Services	255,336.19	0.00	255,336.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	33,832.88	0.00	33,832.88	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,485,987.84	508,115.41	977,872.43	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 **	29,818.92	29,818.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,121,351.73	1,121,351.73	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
	27,562,020.12	**1,871,471.42**	**22,671,022.43**	**3,019,526.27**	**792,864.36**

Michigan Department of Education
Costs for the Development of 2013-2014 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	14,681,191.66	0.00	14,681,191.66	0.00	0.00
Support Serv - Pupil	1,331,409.55	0.00	1,331,409.55	0.00	0.00
Support Serv - Instructional	658,054.75	0.00	658,054.75	0.00	0.00
Support Serv - Board of Ed	43,326.68	0.00	43,326.68	0.00	0.00
Support Serv - Executive Adm	201,144.18	0.00	201,144.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,594,468.73	0.00	1,594,468.73	0.00	0.00
Support Serv - Business	839,756.31	480,415.69	0.00	359,340.62	359,340.62
Operations and Maintenance	2,240,079.48	0.00	61,423.18	2,178,656.30	0.00
Pupil Transportation	867,363.68	0.00	867,363.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,522.30	0.00	3,522.30	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	315,133.09	0.00	2,704.00	312,429.09	312,429.09
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	355,145.93	0.00	355,145.93	0.00	0.00
Community Services	7,716.51	0.00	7,716.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,712.21	10,712.21	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	55,067.34	0.00	55,067.34	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,200,779.15	745,974.63	454,804.52	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 **	29,367.51	29,367.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	151,904.23	151,904.23	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
	24,586,143.29	**1,418,374.27**	**20,317,343.01**	**2,850,426.01**	**671,769.71**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82050 Garden City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,397,124.17	303,892.57	27,093,231.60	0.00	0.00
Support Serv - Pupil	2,755,334.41	0.00	2,755,334.41	0.00	0.00
Support Serv - Instructional	2,362,719.59	0.00	2,362,719.59	0.00	0.00
Support Serv - Board of Ed	100,185.74	0.00	100,185.74	0.00	0.00
Support Serv - Executive Adm	411,123.49	4,080.00	407,043.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,485,226.25	12,527.00	2,472,699.25	0.00	0.00
Support Serv - Business	810,512.20	120,234.65	0.00	690,277.55	690,277.55
Operations and Maintenance	3,418,638.46	76,969.27	86,011.75	3,255,657.44	0.00
Pupil Transportation	1,372,157.34	155,290.00	1,216,867.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,692.51	0.00	28,692.51	0.00	0.00
Support Serv - Staff & Personnel	667,760.16	0.00	6,075.96	661,684.20	661,684.20
Support Serv - Technology	535,609.07	34,264.81	0.00	501,344.26	501,344.26
Support Serv - Pupil Accounting	60,783.39	0.00	60,783.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	385,143.60	0.00	385,143.60	0.00	0.00
Community Services	395,876.13	6,269.09	389,607.04	0.00	0.00
Payments to Government Agencies	17,625.00	17,625.00	0.00	0.00	0.00
Facilities Acquisition	104,934.13	104,934.13	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,515,694.41	26,114.00	12,489,580.41	0.00	0.00
Support Serv - Pupil	2,008,561.99	0.00	2,008,561.99	0.00	0.00
Support Serv - Instructional	927,258.95	0.00	927,258.95	0.00	0.00
Support Serv - Board of Ed	21,954.25	0.00	21,954.25	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	138,401.22	0.00	0.00	138,401.22	0.00
Pupil Transportation	3,000.00	0.00	3,000.00	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	300.00	0.00	85.84	214.16	214.16
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,426,021.73	748,155.65	677,866.08	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	6,950.00	6,950.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,850,084.01	2,850,084.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	55,080.61	55,080.61	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	643,000.00	643,000.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	63,905,752.81	**5,165,470.79**	**53,492,703.19**	**5,247,578.83**	**1,853,520.17**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82055 Grosse Pointe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	66,954,103.05	85,868.25	66,868,234.80	0.00	0.00
Support Serv - Pupil	8,118,170.16	0.00	8,118,170.16	0.00	0.00
Support Serv - Instructional	4,043,410.67	4,556.83	4,038,853.84	0.00	0.00
Support Serv - Board of Ed	304,270.15	0.00	304,270.15	0.00	0.00
Support Serv - Executive Adm	557,107.25	0.00	557,107.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,813,994.34	162.98	6,813,831.36	0.00	0.00
Support Serv - Business	1,331,647.35	628,065.40	0.00	703,581.95	703,581.95
Operations and Maintenance	10,087,407.37	70,240.59	0.00	10,017,166.78	0.00
Pupil Transportation	830,173.00	0.00	830,173.00	0.00	0.00
Support Serv - Planning & Research	8,326.67	0.00	8,326.67	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	764,414.11	0.00	0.00	764,414.11	764,414.11
Support Serv - Technology	2,424,917.68	183,715.71	0.00	2,241,201.97	2,241,201.97
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	1,522,888.15	0.00	1,522,888.15	0.00	0.00
Community Services	324,377.05	0.00	324,377.05	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	1,421,689.54	60,121.05	1,361,568.49	0.00	0.00
Community Services	924,005.58	17,790.86	906,214.72	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 **	5,026,141.77	5,026,141.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,776,482.79	2,776,482.79	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
	114,233,526.68	**8,853,146.23**	**91,654,015.64**	**13,726,364.81**	**3,709,198.03**

Michigan Department of Education
Costs for the Development of 2013-2014 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	19,881,401.61	21,916.93	19,859,484.68	0.00	0.00
Support Serv - Pupil	1,824,049.63	0.00	1,824,049.63	0.00	0.00
Support Serv - Instructional	1,986,750.70	1,045.18	1,985,705.52	0.00	0.00
Support Serv - Board of Ed	133,956.10	0.00	133,956.10	0.00	0.00
Support Serv - Executive Adm	350,914.97	0.00	350,914.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,411,297.97	0.00	1,411,297.97	0.00	0.00
Support Serv - Business	683,889.74	36,888.44	1,041.53	645,959.77	645,959.77
Operations and Maintenance	3,069,344.91	0.00	48,739.77	3,020,605.14	0.00
Pupil Transportation	663,866.76	0.00	663,866.76	0.00	0.00
Support Serv - Planning & Research	1,103.37	0.00	1,103.37	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	91,287.15	0.00	12,711.85	78,575.30	78,575.30
Support Serv - Technology	69,194.00	0.00	0.00	69,194.00	69,194.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	177,765.56	21,725.68	156,039.88	0.00	0.00
Community Services	211,709.80	0.00	211,709.80	0.00	0.00
Payments to Government Agencies	1,018.47	1,018.47	0.00	0.00	0.00
Facilities Acquisition	1,637,393.99	1,637,393.99	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,043.78	0.00	0.00	6,043.78	6,043.78
Operations and Maintenance	22,234.98	0.00	0.00	22,234.98	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	15,884.34	0.00	15,884.34	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,716,615.87	991,475.69	725,140.18	0.00	0.00
Community Services	898,189.46	988.04	897,201.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	111,251.00	111,251.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	9,600.00	0.00	9,600.00	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
	34,977,764.16	**2,823,703.42**	**28,311,447.77**	**3,842,612.97**	**799,772.85**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82070 Highland Park City Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,929,427.60	97,866.35	7,831,561.25	0.00	0.00
Support Serv - Pupil	1,009,772.86	0.00	1,009,772.86	0.00	0.00
Support Serv - Instructional	1,785,043.16	0.00	1,785,043.16	0.00	0.00
Support Serv - Board of Ed	251,423.32	0.00	251,423.32	0.00	0.00
Support Serv - Executive Adm	408,853.00	0.00	408,853.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	758,468.57	0.00	758,468.57	0.00	0.00
Support Serv - Business	1,171,039.60	145,982.78	42,433.73	982,623.09	982,623.09
Operations and Maintenance	2,302,252.56	0.00	7,342.60	2,294,909.96	0.00
Pupil Transportation	426,970.20	0.00	426,970.20	0.00	0.00
Support Serv - Planning & Research	20,527.11	0.00	20,527.11	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	361,255.50	0.00	167,020.04	194,235.46	194,235.46
Support Serv - Technology	365,671.91	0.00	98,745.55	266,926.36	266,926.36
Support Serv - Pupil Accounting	428.00	0.00	428.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	62,347.05	0.00	62,347.05	0.00	0.00
Community Services	244,118.72	0.00	244,118.72	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	4,947.60	0.00	4,947.60	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 **	308,439.09	308,439.09	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 *	6,694.60	0.00	6,694.60	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
	17,417,680.45	**552,288.22**	**13,126,697.36**	**3,738,694.87**	**1,443,784.91**

Michigan Department of Education
Costs for the Development of 2013-2014 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	13,968,956.48	10,263.23	13,958,693.25	0.00	0.00
Support Serv - Pupil	1,371,805.34	0.00	1,371,805.34	0.00	0.00
Support Serv - Instructional	1,880,744.08	0.00	1,880,744.08	0.00	0.00
Support Serv - Board of Ed	164,147.28	0.00	164,147.28	0.00	0.00
Support Serv - Executive Adm	848,731.66	0.00	848,731.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,380,475.91	6,607.66	1,373,868.25	0.00	0.00
Support Serv - Business	981,186.08	99,470.94	50,968.75	830,746.39	830,746.39
Operations and Maintenance	2,576,831.22	0.00	403,597.03	2,173,234.19	0.00
Pupil Transportation	4,375,584.91	0.00	4,375,584.91	0.00	0.00
Support Serv - Planning & Research	20,704.00	0.00	20,704.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	85,148.04	0.00	17,550.41	67,597.63	67,597.63
Support Serv - Technology	627,266.52	85,015.87	225,161.90	317,088.75	317,088.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	61,718.28	0.00	61,718.28	0.00	0.00
Support Serv - Other	199,771.68	0.00	199,771.68	0.00	0.00
Community Services	204,620.43	0.00	204,620.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,333,030.15	641,052.96	691,977.19	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 **	727,315.88	727,315.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	200,138.85	200,138.85	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
	31,008,176.79	**1,769,865.39**	**25,849,644.44**	**3,388,666.96**	**1,215,432.77**

Michigan Department of Education
Costs for the Development of 2013-2014 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	25,925,407.81	39,820.93	25,885,586.88	0.00	0.00
Support Serv - Pupil	3,171,904.13	0.00	3,171,904.13	0.00	0.00
Support Serv - Instructional	1,564,407.08	0.00	1,564,407.08	0.00	0.00
Support Serv - Board of Ed	119,192.06	0.00	119,192.06	0.00	0.00
Support Serv - Executive Adm	597,642.27	0.00	597,642.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,541,176.99	0.00	2,541,176.99	0.00	0.00
Support Serv - Business	937,780.59	352,322.68	0.00	585,457.91	585,457.91
Operations and Maintenance	4,514,660.84	0.00	11,507.40	4,503,153.44	0.00
Pupil Transportation	908,122.79	0.00	908,122.79	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	235,300.20	0.00	54,751.21	180,548.99	180,548.99
Support Serv - Technology	276,434.23	0.00	0.00	276,434.23	276,434.23
Support Serv - Pupil Accounting	66,835.73	0.00	66,835.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	494,374.34	7,709.59	486,664.75	0.00	0.00
Community Services	149,530.72	0.00	149,530.72	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	4,492,479.05	9,617.00	4,482,862.05	0.00	0.00
Support Serv - Pupil	1,913,809.58	0.00	1,913,809.58	0.00	0.00
Support Serv - Instructional	335,450.36	0.00	335,450.36	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,706.88	0.00	19,214.21	492.67	0.00
Pupil Transportation	32,432.48	0.00	32,432.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,498,920.97	1,675,488.79	823,432.18	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	7,878.18	0.00	7,878.18	0.00	0.00
Debt Service Funds					
All Costs **	2,864,880.24	2,864,880.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	678,827.09	678,827.09	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
	54,347,154.61	**5,628,666.32**	**43,172,401.05**	**5,546,087.24**	**1,042,441.13**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82095 Livonia Public Schools School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	89,578,320.66	161,075.96	89,417,244.70	0.00	0.00
Support Serv - Pupil	10,487,125.23	0.00	10,487,125.23	0.00	0.00
Support Serv - Instructional	7,396,304.40	15,468.92	7,380,835.48	0.00	0.00
Support Serv - Board of Ed	300,989.30	0.00	300,989.30	0.00	0.00
Support Serv - Executive Adm	479,687.82	0.00	479,687.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,146,876.03	0.00	9,146,876.03	0.00	0.00
Support Serv - Business	3,483,774.88	1,643,228.32	0.00	1,840,546.56	1,840,546.56
Operations and Maintenance	14,576,134.05	16,157.18	6,000.00	14,553,976.87	0.00
Pupil Transportation	7,007,073.51	0.00	7,007,073.51	0.00	0.00
Support Serv - Planning & Research	105,354.47	0.00	105,354.47	0.00	0.00
Support Serv - Communication	459,903.23	11,753.07	448,150.16	0.00	0.00
Support Serv - Staff & Personnel	905,847.51	0.00	4,622.19	901,225.32	901,225.32
Support Serv - Technology	950,914.82	8,212.81	0.00	942,702.01	942,702.01
Support Serv - Pupil Accounting	103,835.28	0.00	103,835.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,464,862.89	0.00	1,464,862.89	0.00	0.00
Community Services	3,915,983.68	50,386.70	3,865,596.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	592,808.82	592,808.82	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,437,403.78	0.00	12,437,403.78	0.00	0.00
Support Serv - Pupil	3,856,789.36	0.00	3,856,789.36	0.00	0.00
Support Serv - Instructional	641,658.07	0.00	641,658.07	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	514,234.79	0.00	514,234.79	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	360,484.88	3,773.84	13,255.67	343,455.37	0.00
Pupil Transportation	24,864.02	0.00	24,864.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,391,760.75	1,854,792.73	1,536,968.02	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 **	9,143,107.46	9,143,107.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,398,310.20	6,398,310.20	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	22,327,345.40	22,327,345.40	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	210,054,777.79	**42,226,421.41**	**149,246,450.25**	**18,581,906.13**	**3,684,473.89**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82100 Plymouth-Canton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	98,348,156.78	1,292,885.41	97,055,271.37	0.00	0.00
Support Serv - Pupil	9,786,524.61	750.00	9,785,774.61	0.00	0.00
Support Serv - Instructional	8,795,733.22	38,016.62	8,757,716.60	0.00	0.00
Support Serv - Board of Ed	464,737.37	7,270.92	457,466.45	0.00	0.00
Support Serv - Executive Adm	836,048.01	0.00	836,048.01	0.00	0.00
Support Serv - Grant Writer	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - School Adm	8,664,873.35	5,138.18	8,659,735.17	0.00	0.00
Support Serv - Business	2,458,068.21	1,311,621.87	0.00	1,146,446.34	1,146,446.34
Operations and Maintenance	15,704,461.38	128,900.99	0.86	15,575,559.53	0.00
Pupil Transportation	7,361,928.69	66,131.79	7,295,796.90	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	621,008.12	0.00	2,094.56	618,913.56	618,913.56
Support Serv - Technology	1,181,157.28	57,442.88	0.00	1,123,714.40	1,123,714.40
Support Serv - Pupil Accounting	162,465.70	0.00	162,465.70	0.00	0.00
Support Serv - Central - Other	102,864.87	294.05	102,570.82	0.00	0.00
Support Serv - Other	1,890,877.99	13,880.00	1,876,997.99	0.00	0.00
Community Services	641,763.50	0.00	641,763.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,094.29	17,094.29	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,478,717.72	0.00	2,478,717.72	0.00	0.00
Support Serv - Pupil	488,230.93	0.00	488,230.93	0.00	0.00
Support Serv - Instructional	180,942.33	0.00	180,942.33	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	103,533.76	0.00	103,533.76	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	8,395.50	0.00	8,395.50	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	5,290,592.23	2,118,027.12	3,172,565.11	0.00	0.00
Community Services	3,698,091.94	1,221.38	3,696,870.56	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 **	20,501,719.57	20,501,719.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,016,712.33	2,016,712.33	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	17,041,768.10	17,041,768.10	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	208,856,467.78	**44,618,875.50**	**145,772,958.45**	**18,464,633.83**	**2,889,074.30**

Michigan Department of Education
Costs for the Development of 2013-2014 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	15,946,677.57	5,481.00	15,941,196.57	0.00	0.00
Support Serv - Pupil	2,036,087.12	0.00	2,036,087.12	0.00	0.00
Support Serv - Instructional	351,826.04	0.00	351,826.04	0.00	0.00
Support Serv - Board of Ed	103,904.58	0.00	103,904.58	0.00	0.00
Support Serv - Executive Adm	304,244.93	0.00	304,244.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,605,288.84	0.00	1,605,288.84	0.00	0.00
Support Serv - Business	885,916.17	35,460.97	0.00	850,455.20	850,455.20
Operations and Maintenance	3,721,240.92	68,026.63	181,665.14	3,471,549.15	0.00
Pupil Transportation	1,498,296.65	8,171.00	1,490,125.65	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	226,555.59	0.00	24,891.67	201,663.92	201,663.92
Support Serv - Technology	245,226.90	0.00	0.00	245,226.90	245,226.90
Support Serv - Pupil Accounting	171,745.56	0.00	171,745.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	295,760.84	0.00	295,760.84	0.00	0.00
Community Services	295,815.84	0.00	295,815.84	0.00	0.00
Payments to Government Agencies	117,929.93	117,929.93	0.00	0.00	0.00
Facilities Acquisition	2,046.00	2,046.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,215,741.60	0.00	6,215,741.60	0.00	0.00
Support Serv - Pupil	3,539,264.05	0.00	3,539,264.05	0.00	0.00
Support Serv - Instructional	652,943.69	0.00	652,943.69	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	248,427.53	0.00	49,752.90	198,674.63	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	1,240.00	0.00	354.81	885.19	885.19
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	1,094,475.66	623,471.51	471,004.15	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 **	4,071,358.51	4,071,358.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,742,673.02	3,742,673.02	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
	47,374,687.54	**8,674,618.57**	**33,731,613.98**	**4,968,454.99**	**1,298,231.21**

Michigan Department of Education
Costs for the Development of 2013-2014 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	6,664,187.97	7,077.02	6,657,110.95	0.00	0.00
Support Serv - Pupil	494,487.36	599.19	493,888.17	0.00	0.00
Support Serv - Instructional	2,041,504.84	499,337.81	1,542,167.03	0.00	0.00
Support Serv - Board of Ed	489,852.48	21,502.69	468,349.79	0.00	0.00
Support Serv - Executive Adm	310,164.02	1,767.86	308,396.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	548,515.22	0.00	548,515.22	0.00	0.00
Support Serv - Business	5,260,733.27	4,942,098.99	0.00	318,634.28	318,634.28
Operations and Maintenance	1,742,801.41	18,075.00	6,288.40	1,718,438.01	0.00
Pupil Transportation	845,429.02	0.00	845,429.02	0.00	0.00
Support Serv - Planning & Research	1,200.00	0.00	1,200.00	0.00	0.00
Support Serv - Communication	27,065.68	381.71	26,683.97	0.00	0.00
Support Serv - Staff & Personnel	28,681.23	0.00	27,320.89	1,360.34	1,360.34
Support Serv - Technology	88,309.30	0.00	0.00	88,309.30	88,309.30
Support Serv - Pupil Accounting	69,172.33	381.71	68,790.62	0.00	0.00
Support Serv - Central - Other	21,373.22	0.00	21,373.22	0.00	0.00
Support Serv - Other	196,345.33	652.50	195,692.83	0.00	0.00
Community Services	171,546.62	3,790.45	167,756.17	0.00	0.00
Payments to Government Agencies	71,000.00	71,000.00	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	716,233.57	54,306.89	661,926.68	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 **	6,391,554.50	6,391,554.50	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
	26,180,157.37	**12,012,526.32**	**12,040,889.12**	**2,126,741.93**	**408,303.92**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82130 Romulus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,378,840.65	15,424.22	21,363,416.43	0.00	0.00
Support Serv - Pupil	2,863,651.92	0.00	2,863,651.92	0.00	0.00
Support Serv - Instructional	1,726,351.11	0.00	1,726,351.11	0.00	0.00
Support Serv - Board of Ed	113,588.51	0.00	113,588.51	0.00	0.00
Support Serv - Executive Adm	330,764.61	0.00	330,764.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,342,006.12	0.00	2,342,006.12	0.00	0.00
Support Serv - Business	1,453,762.31	969,225.29	0.00	484,537.02	484,537.02
Operations and Maintenance	3,752,798.42	6,790.00	31,718.66	3,714,289.76	0.00
Pupil Transportation	3,216,613.08	0.00	3,216,613.08	0.00	0.00
Support Serv - Planning & Research	240,271.10	0.00	240,271.10	0.00	0.00
Support Serv - Communication	4,400.00	0.00	4,400.00	0.00	0.00
Support Serv - Staff & Personnel	334,792.39	0.00	8,992.93	325,799.46	325,799.46
Support Serv - Technology	528,273.70	0.00	0.00	528,273.70	528,273.70
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	469,474.44	0.00	469,474.44	0.00	0.00
Community Services	26,533.37	0.00	26,533.37	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	1,789,152.34	819,526.59	969,625.75	0.00	0.00
Community Services	13,173.40	0.00	13,173.40	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 **	28,335,977.32	28,335,977.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	399,679.10	399,679.10	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
	69,320,103.89	**30,546,622.52**	**33,720,581.43**	**5,052,899.94**	**1,338,610.18**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82140 South Redford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,361,138.83	25,140.64	18,335,998.19	0.00	0.00
Support Serv - Pupil	2,776,079.23	0.00	2,776,079.23	0.00	0.00
Support Serv - Instructional	1,031,493.37	0.00	1,031,493.37	0.00	0.00
Support Serv - Board of Ed	107,279.84	0.00	107,279.84	0.00	0.00
Support Serv - Executive Adm	445,653.89	0.00	445,653.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,112,075.59	599.00	2,111,476.59	0.00	0.00
Support Serv - Business	521,963.62	7,026.91	0.00	514,936.71	514,936.71
Operations and Maintenance	2,931,409.85	0.00	0.00	2,931,409.85	0.00
Pupil Transportation	1,410,809.95	0.00	1,410,809.95	0.00	0.00
Support Serv - Planning & Research	118,340.06	0.00	118,340.06	0.00	0.00
Support Serv - Communication	22,101.70	0.00	22,101.70	0.00	0.00
Support Serv - Staff & Personnel	274,516.77	0.00	41,978.57	232,538.20	232,538.20
Support Serv - Technology	276,544.11	12,302.78	4,117.25	260,124.08	260,124.08
Support Serv - Pupil Accounting	92,543.38	0.00	92,543.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	368,968.04	0.00	368,968.04	0.00	0.00
Community Services	215,243.20	0.00	215,243.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,147.18	11,147.18	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	78,806.91	0.00	78,806.91	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,164,827.51	83,722.32	1,081,105.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,135,356.70	5,135,356.70	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
	37,456,299.73	**5,275,295.53**	**28,241,995.36**	**3,939,008.84**	**1,007,598.99**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82150 Taylor School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	47,077,550.12	40,309.64	47,037,240.48	0.00	0.00
Support Serv - Pupil	5,682,866.13	0.00	5,682,866.13	0.00	0.00
Support Serv - Instructional	3,398,439.72	20,389.34	3,378,050.38	0.00	0.00
Support Serv - Board of Ed	174,390.64	2,425.66	171,964.98	0.00	0.00
Support Serv - Executive Adm	416,724.34	0.00	416,724.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,449,220.21	0.00	4,449,220.21	0.00	0.00
Support Serv - Business	1,886,320.46	198,341.53	0.00	1,687,978.93	1,687,978.93
Operations and Maintenance	9,962,004.09	27,140.83	5,177.68	9,929,685.58	0.00
Pupil Transportation	5,177,549.12	13,030.00	5,164,519.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,875.00	0.00	2,875.00	0.00	0.00
Support Serv - Staff & Personnel	731,221.86	0.00	7,032.03	724,189.83	724,189.83
Support Serv - Technology	635,188.93	10,716.68	19,971.12	604,501.13	604,501.13
Support Serv - Pupil Accounting	340,551.31	0.00	340,551.31	0.00	0.00
Support Serv - Central - Other	76,955.10	0.00	76,955.10	0.00	0.00
Support Serv - Other	804,102.23	81,891.85	722,210.38	0.00	0.00
Community Services	124,692.11	0.00	124,692.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	224,086.65	224,086.65	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,315,716.13	0.00	2,315,716.13	0.00	0.00
Support Serv - Pupil	1,511,473.21	0.00	1,511,473.21	0.00	0.00
Support Serv - Instructional	181,475.83	0.00	181,475.83	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	3,690.00	0.00	3,690.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	889.04	0.00	254.39	634.65	634.65
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,212,908.40	1,345,823.20	1,867,085.20	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 **	2,606,016.51	2,606,016.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,133,772.30	2,133,772.30	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
	93,130,679.44	**6,703,944.19**	**73,479,745.13**	**12,946,990.12**	**3,017,304.54**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82155 Trenton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,058,192.79	38,546.32	14,019,646.47	0.00	0.00
Support Serv - Pupil	2,213,272.45	961.86	2,212,310.59	0.00	0.00
Support Serv - Instructional	1,157,616.80	0.00	1,157,616.80	0.00	0.00
Support Serv - Board of Ed	82,414.44	0.00	82,414.44	0.00	0.00
Support Serv - Executive Adm	231,689.85	0.00	231,689.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,386,900.47	0.00	1,386,900.47	0.00	0.00
Support Serv - Business	285,326.57	592.00	0.00	284,734.57	284,734.57
Operations and Maintenance	2,629,484.41	0.00	0.00	2,629,484.41	0.00
Pupil Transportation	734,809.37	0.00	734,809.37	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	275,901.07	0.00	0.00	275,901.07	275,901.07
Support Serv - Technology	256,066.15	0.00	0.00	256,066.15	256,066.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	53,246.23	0.00	53,246.23	0.00	0.00
Support Serv - Other	452,206.55	5,165.00	447,041.55	0.00	0.00
Community Services	107,644.62	0.00	107,644.62	0.00	0.00
Payments to Government Agencies	210,831.87	210,831.87	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,226,784.56	64,715.56	1,162,069.00	0.00	0.00
Support Serv - Pupil	1,885,014.72	0.00	1,885,014.72	0.00	0.00
Support Serv - Instructional	265,716.98	0.00	265,716.98	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	629,241.39	298,691.66	330,549.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,283,493.76	2,283,493.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,348,782.72	1,348,782.72	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
	31,774,637.77	**4,251,780.75**	**24,076,670.82**	**3,446,186.20**	**816,701.79**

Michigan Department of Education
Costs for the Development of 2013-2014 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	72,246,945.65	323,405.55	71,923,540.10	0.00	0.00
Support Serv - Pupil	8,819,278.18	0.00	8,819,278.18	0.00	0.00
Support Serv - Instructional	6,099,739.40	0.00	6,099,739.40	0.00	0.00
Support Serv - Board of Ed	537,385.52	0.00	537,385.52	0.00	0.00
Support Serv - Executive Adm	1,050,127.13	0.00	1,050,127.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,307,775.26	0.00	6,307,775.26	0.00	0.00
Support Serv - Business	926,048.28	305.00	0.00	925,743.28	925,743.28
Operations and Maintenance	13,583,812.20	5,661.00	1,166,696.55	12,411,454.65	0.00
Pupil Transportation	7,575,199.42	1,138.11	7,574,061.31	0.00	0.00
Support Serv - Planning & Research	8,374.50	0.00	8,374.50	0.00	0.00
Support Serv - Communication	326,845.64	2,573.10	324,272.54	0.00	0.00
Support Serv - Staff & Personnel	803,333.97	0.00	13,744.26	789,589.71	789,589.71
Support Serv - Technology	1,102,095.59	0.00	191,077.00	911,018.59	911,018.59
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	1,134,505.24	15,517.00	1,118,988.24	0.00	0.00
Community Services	295,478.89	0.00	295,478.89	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	5,315,949.36	0.00	5,315,949.36	0.00	0.00
Support Serv - Pupil	5,440,291.90	0.00	5,440,291.90	0.00	0.00
Support Serv - Instructional	603,313.42	0.00	603,313.42	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	30,675.00	0.00	0.00	30,675.00	0.00
Pupil Transportation	6,060.42	0.00	6,060.42	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	6,655,123.12	2,496,601.84	4,158,521.28	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	216,970.41	216,970.41	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,168,383.71	10,168,383.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,898,185.78	3,898,185.78	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
	153,151,897.99	**17,128,741.50**	**120,954,675.26**	**15,068,481.23**	**2,626,351.58**

Michigan Department of Education
Costs for the Development of 2013-2014 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	23,194,554.18	8,390.93	23,186,163.25	0.00	0.00
Support Serv - Pupil	1,137,734.64	0.00	1,137,734.64	0.00	0.00
Support Serv - Instructional	682,588.88	0.00	682,588.88	0.00	0.00
Support Serv - Board of Ed	174,134.33	0.00	174,134.33	0.00	0.00
Support Serv - Executive Adm	276,985.24	0.00	276,985.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,106,680.26	445.90	2,106,234.36	0.00	0.00
Support Serv - Business	694,910.14	24,734.03	0.00	670,176.11	670,176.11
Operations and Maintenance	4,482,510.44	48,725.00	63,295.56	4,370,489.88	0.00
Pupil Transportation	528,025.70	63,500.00	464,525.70	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	192,340.90	0.00	1,122.13	191,218.77	191,218.77
Support Serv - Technology	584,395.39	115,948.27	0.00	468,447.12	468,447.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	737,319.57	39,615.27	697,704.30	0.00	0.00
Community Services	322,233.72	0.00	322,233.72	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	14,079,412.37	0.00	14,079,412.37	0.00	0.00
Support Serv - Pupil	3,154,349.86	0.00	3,154,349.86	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	2,469.00	0.00	2,469.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	674,582.87	0.00	674,582.87	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	671,535.61	0.00	0.00	671,535.61	0.00
Pupil Transportation	261,031.02	66,584.00	194,447.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,633,549.81	791,351.50	842,198.31	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 **	4,365,055.27	4,365,055.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	190,007.80	190,007.80	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
	60,146,407.00	**5,714,357.97**	**48,060,181.54**	**6,371,867.49**	**1,329,842.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82180 Flat Rock Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,808,974.96	10,148.83	10,798,826.13	0.00	0.00
Support Serv - Pupil	1,002,800.58	0.00	1,002,800.58	0.00	0.00
Support Serv - Instructional	626,118.24	0.00	626,118.24	0.00	0.00
Support Serv - Board of Ed	46,145.63	0.00	46,145.63	0.00	0.00
Support Serv - Executive Adm	282,981.63	0.00	282,981.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,271,610.86	0.00	1,271,610.86	0.00	0.00
Support Serv - Business	350,149.55	89,238.98	0.00	260,910.57	260,910.57
Operations and Maintenance	1,820,093.23	0.00	0.00	1,820,093.23	0.00
Pupil Transportation	623,445.37	454.75	622,990.62	0.00	0.00
Support Serv - Planning & Research	1,250.00	0.00	1,250.00	0.00	0.00
Support Serv - Communication	4,752.19	0.00	4,752.19	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	419,273.25	115,145.30	0.00	304,127.95	304,127.95
Support Serv - Pupil Accounting	1,307.74	0.00	1,307.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	320,429.50	0.00	320,429.50	0.00	0.00
Community Services	63,978.74	0.00	63,978.74	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	557,289.74	349,584.44	207,705.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,043,630.56	3,043,630.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,086.66	3,086.66	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	237,353.61	2,838.14	234,515.47	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,484,672.04	**3,614,127.66**	**15,485,412.63**	**2,385,131.75**	**565,038.52**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82230 Crestwood School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,284,689.50	9,931.89	19,274,757.61	0.00	0.00
Support Serv - Pupil	1,621,355.69	0.00	1,621,355.69	0.00	0.00
Support Serv - Instructional	745,656.78	0.00	745,656.78	0.00	0.00
Support Serv - Board of Ed	99,046.84	0.00	99,046.84	0.00	0.00
Support Serv - Executive Adm	418,982.85	0.00	418,982.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,736,241.82	1,895.04	1,734,346.78	0.00	0.00
Support Serv - Business	400,690.67	0.00	0.00	400,690.67	400,690.67
Operations and Maintenance	2,542,562.53	19,286.64	0.00	2,523,275.89	0.00
Pupil Transportation	1,338,916.59	0.00	1,338,916.59	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	16,934.88	10,777.00	6,157.88	0.00	0.00
Support Serv - Technology	250,180.17	123,938.89	0.00	126,241.28	126,241.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	257,274.64	0.00	257,274.64	0.00	0.00
Support Serv - Other	627,138.23	0.00	627,138.23	0.00	0.00
Community Services	73,502.76	0.00	73,502.76	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	891.12	0.00	0.00	891.12	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	1,514,405.15	759,869.18	754,535.97	0.00	0.00
Community Services	219,758.63	5,080.04	214,678.59	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 **	487,201.64	487,201.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,350,423.03	2,350,423.03	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,985,853.52	**3,768,403.35**	**27,166,351.21**	**3,051,098.96**	**526,931.95**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82240 Westwood Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,756,187.26	126,482.20	15,629,705.06	0.00	0.00
Support Serv - Pupil	1,373,297.69	0.00	1,373,297.69	0.00	0.00
Support Serv - Instructional	2,015,841.41	0.00	2,015,841.41	0.00	0.00
Support Serv - Board of Ed	165,654.72	0.00	165,654.72	0.00	0.00
Support Serv - Executive Adm	270,957.70	0.00	270,957.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,372,886.65	0.00	1,372,886.65	0.00	0.00
Support Serv - Business	1,002,441.11	210,004.13	5,104.00	787,332.98	787,332.98
Operations and Maintenance	1,991,444.33	0.00	2,228.95	1,989,215.38	0.00
Pupil Transportation	1,545,444.44	0.00	1,545,444.44	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	88,847.14	0.00	7,601.64	81,245.50	81,245.50
Support Serv - Technology	385,114.02	0.00	237.97	384,876.05	384,876.05
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	263,765.52	9,680.51	254,085.01	0.00	0.00
Community Services	95,782.21	0.00	95,782.21	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	1,098,065.98	46,513.08	1,051,552.90	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 **	62,384.47	62,384.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	65,216.35	65,216.35	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
	27,553,331.00	**520,280.74**	**23,790,380.35**	**3,242,669.91**	**1,253,454.53**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82250 Ecorse Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,132,577.04	0.00	6,132,577.04	0.00	0.00
Support Serv - Pupil	391,966.02	0.00	391,966.02	0.00	0.00
Support Serv - Instructional	794,553.66	0.00	794,553.66	0.00	0.00
Support Serv - Board of Ed	252,416.22	1,000.00	251,416.22	0.00	0.00
Support Serv - Executive Adm	307,791.78	0.00	307,791.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	776,925.58	0.00	776,925.58	0.00	0.00
Support Serv - Business	195,896.43	7,198.24	0.00	188,698.19	188,698.19
Operations and Maintenance	2,067,055.43	8,565.98	51,330.77	2,007,158.68	0.00
Pupil Transportation	588,659.50	0.00	588,659.50	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	38,143.73	0.00	514.19	37,629.54	37,629.54
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	126,708.34	0.00	126,708.34	0.00	0.00
Community Services	112,520.35	0.00	112,520.35	0.00	0.00
Payments to Government Agencies	16,047.46	16,047.46	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	966,769.18	422,496.57	544,272.61	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 **	3,088,783.89	3,088,783.89	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
	15,856,814.61	**3,544,092.14**	**10,079,236.06**	**2,233,486.41**	**226,327.73**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82290 Gibraltar School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,993,435.60	74,818.23	20,918,617.37	0.00	0.00
Support Serv - Pupil	1,483,639.04	0.00	1,483,639.04	0.00	0.00
Support Serv - Instructional	583,104.44	0.00	583,104.44	0.00	0.00
Support Serv - Board of Ed	82,085.77	0.00	82,085.77	0.00	0.00
Support Serv - Executive Adm	293,103.06	0.00	293,103.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,233,152.57	0.00	2,233,152.57	0.00	0.00
Support Serv - Business	671,754.56	245,989.06	0.00	425,765.50	425,765.50
Operations and Maintenance	3,869,776.13	16,545.54	3,800.00	3,849,430.59	0.00
Pupil Transportation	1,862,277.99	209,696.82	1,652,581.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,886.78	0.00	8,886.78	0.00	0.00
Support Serv - Staff & Personnel	10,407.91	0.00	9,073.91	1,334.00	1,334.00
Support Serv - Technology	504,120.52	89,242.07	82,027.73	332,850.72	332,850.72
Support Serv - Pupil Accounting	61,137.01	1,155.50	59,981.51	0.00	0.00
Support Serv - Central - Other	6,698.00	0.00	6,698.00	0.00	0.00
Support Serv - Other	635,582.63	55,842.15	579,740.48	0.00	0.00
Community Services	27,219.96	0.00	27,219.96	0.00	0.00
Payments to Government Agencies	5,330.78	5,330.78	0.00	0.00	0.00
Facilities Acquisition	3,911.00	3,911.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,217,487.21	435,570.60	781,916.61	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 **	23,935,318.79	23,935,318.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,599,031.44	1,599,031.44	0.00	0.00	0.00
Trust Funds					
All Costs *	8,756.25	0.00	8,756.25	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
	60,096,217.44	**26,672,451.98**	**28,814,384.65**	**4,609,380.81**	**759,950.22**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82300 Grosse Ile Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,118,300.00	13,218.00	11,105,082.00	0.00	0.00
Support Serv - Pupil	1,087,445.00	0.00	1,087,445.00	0.00	0.00
Support Serv - Instructional	260,397.00	1,115.00	259,282.00	0.00	0.00
Support Serv - Board of Ed	68,379.00	2,605.00	65,774.00	0.00	0.00
Support Serv - Executive Adm	366,066.00	0.00	366,066.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,125,493.00	0.00	1,125,493.00	0.00	0.00
Support Serv - Business	446,663.00	84,418.00	25,612.00	336,633.00	336,633.00
Operations and Maintenance	1,927,097.00	16,079.00	0.00	1,911,018.00	0.00
Pupil Transportation	818,318.00	7,745.00	810,573.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,069.00	0.00	1,069.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	140,718.00	7,545.00	0.00	133,173.00	133,173.00
Support Serv - Pupil Accounting	41,093.00	0.00	41,093.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	522,092.00	0.00	522,092.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	653,167.00	370,503.00	282,664.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,193,249.00	3,193,249.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	346,173.00	346,173.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,115,719.00	**4,042,650.00**	**15,692,245.00**	**2,380,824.00**	**469,806.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	7,793,688.33	116,454.93	7,677,233.40	0.00	0.00
Support Serv - Pupil	686,171.17	0.00	686,171.17	0.00	0.00
Support Serv - Instructional	1,278,904.33	0.00	1,278,904.33	0.00	0.00
Support Serv - Board of Ed	85,351.56	0.00	85,351.56	0.00	0.00
Support Serv - Executive Adm	255,286.82	0.00	255,286.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	719,640.51	0.00	719,640.51	0.00	0.00
Support Serv - Business	624,494.10	325,016.37	0.00	299,477.73	299,477.73
Operations and Maintenance	1,405,648.56	7,871.15	1,209.88	1,396,567.53	0.00
Pupil Transportation	247,859.46	0.00	247,859.46	0.00	0.00
Support Serv - Planning & Research	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Communication	31,842.62	0.00	31,842.62	0.00	0.00
Support Serv - Staff & Personnel	7,846.85	0.00	7,154.35	692.50	692.50
Support Serv - Technology	52,505.33	714.98	0.00	51,790.35	51,790.35
Support Serv - Pupil Accounting	942.80	0.00	942.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,415.79	22,642.24	141,773.55	0.00	0.00
Community Services	111,989.76	0.00	111,989.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,232.00	7,232.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	945,043.61	426,879.68	518,163.93	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 **	21,908,051.76	21,908,051.76	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
	36,329,415.36	**22,814,863.11**	**11,766,024.14**	**1,748,528.11**	**351,960.58**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82340 Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,477,713.75	67,228.47	14,410,485.28	0.00	0.00
Support Serv - Pupil	1,196,952.27	0.00	1,196,952.27	0.00	0.00
Support Serv - Instructional	634,075.32	0.00	634,075.32	0.00	0.00
Support Serv - Board of Ed	65,932.41	0.00	65,932.41	0.00	0.00
Support Serv - Executive Adm	327,378.47	0.00	327,378.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,162,892.64	0.00	1,162,892.64	0.00	0.00
Support Serv - Business	462,960.78	160,495.97	0.00	302,464.81	302,464.81
Operations and Maintenance	1,859,124.82	12,590.00	3,204.31	1,843,330.51	0.00
Pupil Transportation	1,393,845.91	0.00	1,393,845.91	0.00	0.00
Support Serv - Planning & Research	175.03	0.00	175.03	0.00	0.00
Support Serv - Communication	5,478.41	0.00	5,478.41	0.00	0.00
Support Serv - Staff & Personnel	4,995.50	0.00	249.00	4,746.50	4,746.50
Support Serv - Technology	158,257.55	0.00	2,778.18	155,479.37	155,479.37
Support Serv - Pupil Accounting	68,837.48	0.00	68,837.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	442,355.33	2,260.02	440,095.31	0.00	0.00
Community Services	11,305.13	0.00	11,305.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,442.00	2,442.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	439,360.26	0.00	439,360.26	0.00	0.00
Support Serv - Pupil	87,851.17	0.00	87,851.17	0.00	0.00
Support Serv - Instructional	19,687.80	0.00	19,687.80	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	6,457.43	0.00	5,497.85	959.58	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	776,211.34	479,703.56	296,507.78	0.00	0.00
Community Services	29,991.73	4,500.00	25,491.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,954,340.32	3,954,340.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,374,420.02	5,374,420.02	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
	32,963,042.87	**10,057,980.36**	**20,598,081.74**	**2,306,980.77**	**462,690.68**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82365 Woodhaven-Brownstown School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,160,045.01	370.58	27,159,674.43	0.00	0.00
Support Serv - Pupil	2,484,181.22	0.00	2,484,181.22	0.00	0.00
Support Serv - Instructional	1,504,049.59	0.00	1,504,049.59	0.00	0.00
Support Serv - Board of Ed	143,334.90	0.00	143,334.90	0.00	0.00
Support Serv - Executive Adm	267,246.84	0.00	267,246.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,475,328.81	810.24	2,474,518.57	0.00	0.00
Support Serv - Business	1,293,414.51	691,664.84	0.00	601,749.67	601,749.67
Operations and Maintenance	3,066,595.75	495.78	0.00	3,066,099.97	0.00
Pupil Transportation	1,775,285.74	0.00	1,775,285.74	0.00	0.00
Support Serv - Planning & Research	7,244.51	0.00	7,244.51	0.00	0.00
Support Serv - Communication	10,088.16	0.00	10,088.16	0.00	0.00
Support Serv - Staff & Personnel	247,508.03	0.00	17,861.75	229,646.28	229,646.28
Support Serv - Technology	565,954.60	31,938.08	73,863.00	460,153.52	460,153.52
Support Serv - Pupil Accounting	50,904.31	0.00	50,904.31	0.00	0.00
Support Serv - Central - Other	6,614.16	0.00	6,614.16	0.00	0.00
Support Serv - Other	484,858.92	0.00	484,858.92	0.00	0.00
Community Services	19,750.05	0.00	19,750.05	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	2,183,381.43	0.00	2,183,381.43	0.00	0.00
Support Serv - Instructional	246,785.71	0.00	246,785.71	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,629,489.98	597,669.63	1,031,820.35	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 **	7,796,221.99	7,796,221.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,305,779.30	4,305,779.30	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
	57,724,063.52	**13,424,950.44**	**39,941,463.64**	**4,357,649.44**	**1,291,549.47**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82390 Northville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	39,178,056.27	6,236.45	39,171,819.82	0.00	0.00
Support Serv - Pupil	3,699,864.16	0.00	3,699,864.16	0.00	0.00
Support Serv - Instructional	1,645,564.72	0.00	1,645,564.72	0.00	0.00
Support Serv - Board of Ed	262,220.80	0.00	262,220.80	0.00	0.00
Support Serv - Executive Adm	666,403.33	0.00	666,403.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,381,170.75	0.00	3,381,170.75	0.00	0.00
Support Serv - Business	1,049,993.05	488,675.47	7,544.00	553,773.58	553,773.58
Operations and Maintenance	6,606,561.17	641.76	38,265.00	6,567,654.41	0.00
Pupil Transportation	2,650,210.61	152,092.00	2,498,118.61	0.00	0.00
Support Serv - Planning & Research	18,371.70	0.00	18,371.70	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	389,828.25	15,078.00	80,609.56	294,140.69	294,140.69
Support Serv - Technology	638,645.53	12,742.54	35,653.22	590,249.77	590,249.77
Support Serv - Pupil Accounting	98,702.20	0.00	98,702.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	723,996.14	0.00	723,996.14	0.00	0.00
Community Services	192,621.70	0.00	192,621.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	991,424.70	991,424.70	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,296,919.89	70,186.00	8,226,733.89	0.00	0.00
Support Serv - Pupil	2,662,523.80	0.00	2,662,523.80	0.00	0.00
Support Serv - Instructional	226,582.62	0.00	226,582.62	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	413,541.41	0.00	413,541.41	0.00	0.00
Support Serv - Business	6,000.00	0.00	0.00	6,000.00	6,000.00
Operations and Maintenance	54,996.38	0.00	0.00	54,996.38	0.00
Pupil Transportation	55,904.92	0.00	55,904.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,185,448.79	1,177,179.45	1,008,269.34	0.00	0.00
Community Services	2,412,714.32	0.00	2,412,714.32	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 **	16,339,215.95	16,339,215.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,516,631.83	1,516,631.83	0.00	0.00	0.00
Trust Funds					
All Costs *	11,222.00	0.00	11,222.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	96,375,336.99	**20,770,104.15**	**67,538,418.01**	**8,066,814.83**	**1,444,164.04**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82400 Riverview Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,601,649.86	11,233.85	15,590,416.01	0.00	0.00
Support Serv - Pupil	1,297,328.05	0.00	1,297,328.05	0.00	0.00
Support Serv - Instructional	624,892.69	0.00	624,892.69	0.00	0.00
Support Serv - Board of Ed	82,582.18	0.00	82,582.18	0.00	0.00
Support Serv - Executive Adm	304,485.90	1,761.00	302,724.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,599,612.92	7,473.72	1,592,139.20	0.00	0.00
Support Serv - Business	553,829.32	264,231.17	0.00	289,598.15	289,598.15
Operations and Maintenance	2,588,528.90	172,449.13	0.00	2,416,079.77	0.00
Pupil Transportation	748,556.98	249,213.51	499,343.47	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	55,784.23	0.00	8,369.11	47,415.12	47,415.12
Support Serv - Technology	442,571.77	4,934.86	0.00	437,636.91	437,636.91
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	530,084.85	48,287.65	481,797.20	0.00	0.00
Community Services	58,448.11	0.00	58,448.11	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	596,967.43	376,814.22	220,153.21	0.00	0.00
Community Services	107,004.68	0.00	107,004.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,363,933.09	1,363,933.09	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
	26,556,260.96	**2,500,332.20**	**20,865,198.81**	**3,190,729.95**	**774,650.18**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82405 Southgate Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,398,871.33	166,510.38	27,232,360.95	0.00	0.00
Support Serv - Pupil	3,346,740.40	0.00	3,346,740.40	0.00	0.00
Support Serv - Instructional	2,009,929.72	9,151.43	2,000,778.29	0.00	0.00
Support Serv - Board of Ed	217,002.87	0.00	217,002.87	0.00	0.00
Support Serv - Executive Adm	532,019.19	0.00	532,019.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,644,528.64	3,233.68	2,641,294.96	0.00	0.00
Support Serv - Business	2,153,824.00	731,459.97	39,329.19	1,383,034.84	1,383,034.84
Operations and Maintenance	3,662,903.15	36,320.67	7,741.64	3,618,840.84	0.00
Pupil Transportation	1,229,618.48	0.00	1,229,618.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,649.06	0.00	1,649.06	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	834,315.23	0.00	834,315.23	0.00	0.00
Support Serv - Other	410,133.61	4,805.16	405,328.45	0.00	0.00
Community Services	428,526.74	0.00	428,526.74	0.00	0.00
Payments to Government Agencies	402.69	402.69	0.00	0.00	0.00
Facilities Acquisition	218,810.19	164,347.72	54,462.47	0.00	0.00
Special Revenue Funds					
Instructional	4,101,967.55	0.00	4,101,967.55	0.00	0.00
Support Serv - Pupil	1,471,985.81	0.00	1,471,985.81	0.00	0.00
Support Serv - Instructional	419,664.67	749.00	418,915.67	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	114,183.29	0.00	0.00	114,183.29	114,183.29
Operations and Maintenance	293,542.82	0.00	0.00	293,542.82	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,475,247.05	707,047.57	768,199.48	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 **	9,927,872.25	9,927,872.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,364,311.78	1,364,311.78	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
	64,258,050.52	**13,116,212.30**	**45,732,236.43**	**5,409,601.79**	**1,497,218.13**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82430 Van Buren Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,857,181.69	21,285.05	27,835,896.64	0.00	0.00
Support Serv - Pupil	2,771,622.67	0.00	2,771,622.67	0.00	0.00
Support Serv - Instructional	2,159,265.59	23,331.20	2,135,934.39	0.00	0.00
Support Serv - Board of Ed	338,938.80	0.00	338,938.80	0.00	0.00
Support Serv - Executive Adm	302,977.34	8,283.96	294,693.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,327,958.22	0.00	3,327,958.22	0.00	0.00
Support Serv - Business	822,172.03	220,449.26	0.00	601,722.77	601,722.77
Operations and Maintenance	5,198,122.76	360,045.79	497.88	4,837,579.09	0.00
Pupil Transportation	3,532,315.31	8,025.79	3,524,289.52	0.00	0.00
Support Serv - Planning & Research	5,675.00	0.00	5,675.00	0.00	0.00
Support Serv - Communication	1,908.92	0.00	1,908.92	0.00	0.00
Support Serv - Staff & Personnel	299,762.52	1,554.05	23,288.43	274,920.04	274,920.04
Support Serv - Technology	105,494.58	0.00	77,081.74	28,412.84	28,412.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,957.00	0.00	2,957.00	0.00	0.00
Support Serv - Other	408,403.96	0.00	408,403.96	0.00	0.00
Community Services	131,591.65	0.00	131,591.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,776,940.19	851,388.49	925,551.70	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 **	8,211,019.66	8,211,019.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	33,193,296.11	33,193,296.11	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
	90,447,604.00	**42,898,679.36**	**41,806,289.90**	**5,742,634.74**	**905,055.65**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82701 University Preparatory Science and Math (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,106,558.81	0.00	3,106,558.81	0.00	0.00
Support Serv - Pupil	140,384.00	0.00	140,384.00	0.00	0.00
Support Serv - Instructional	143,001.29	0.00	143,001.29	0.00	0.00
Support Serv - Board of Ed	29,905.85	0.00	29,905.85	0.00	0.00
Support Serv - Executive Adm	264,951.54	0.00	264,951.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	810,950.64	0.00	810,950.64	0.00	0.00
Support Serv - Business	609,181.89	31,297.60	16,514.00	561,370.29	561,370.29
Operations and Maintenance	841,271.23	0.00	0.00	841,271.23	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	37,230.00	0.00	0.00	37,230.00	37,230.00
Support Serv - Technology	264,577.67	0.00	22,115.00	242,462.67	242,462.67
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	968.25	0.00	968.25	0.00	0.00
Community Services	3,739.56	0.00	3,739.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,531.40	10,531.40	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,347.22	9,713.28	170,633.94	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
	6,443,599.35	**51,542.28**	**4,709,722.88**	**1,682,334.19**	**841,062.96**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82702 University Preparatory Academy (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,340,142.56	0.00	9,340,142.56	0.00	0.00
Support Serv - Pupil	244,235.20	0.00	244,235.20	0.00	0.00
Support Serv - Instructional	341,456.24	0.00	341,456.24	0.00	0.00
Support Serv - Board of Ed	40,955.35	0.00	40,955.35	0.00	0.00
Support Serv - Executive Adm	534,290.56	0.00	534,290.56	0.00	0.00
Support Serv - Grant Writer	45,919.37	0.00	45,919.37	0.00	0.00
Support Serv - School Adm	1,253,282.72	0.00	1,253,282.72	0.00	0.00
Support Serv - Business	1,631,023.21	95,824.98	51,285.00	1,483,913.23	1,483,913.23
Operations and Maintenance	1,258,265.82	0.00	0.00	1,258,265.82	0.00
Pupil Transportation	79,755.37	0.00	79,755.37	0.00	0.00
Support Serv - Planning & Research	82,266.55	0.00	82,266.55	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	550,494.10	0.00	210,817.36	339,676.74	339,676.74
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	96,719.45	0.00	96,719.45	0.00	0.00
Community Services	29,680.13	0.00	29,680.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	75,938.95	75,938.95	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	44,449.15	0.00	44,449.15	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	592,346.21	32,281.41	560,064.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,241,220.94	**204,045.34**	**12,955,319.81**	**3,081,855.79**	**1,823,589.97**

Michigan Department of Education
Costs for the Development of 2013-2014 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	2,685,589.27	822.70	2,684,766.57	0.00	0.00
Support Serv - Pupil	419,052.71	0.00	419,052.71	0.00	0.00
Support Serv - Instructional	409,173.64	0.00	409,173.64	0.00	0.00
Support Serv - Board of Ed	57,737.90	0.00	57,737.90	0.00	0.00
Support Serv - Executive Adm	2,360.90	0.00	2,360.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	182,341.22	0.00	182,341.22	0.00	0.00
Support Serv - Business	730,422.43	14,131.71	0.00	716,290.72	716,290.72
Operations and Maintenance	998,291.82	9,201.27	0.00	989,090.55	0.00
Pupil Transportation	34,214.14	0.00	34,214.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	123,435.31	0.00	123,435.31	0.00	0.00
Support Serv - Staff & Personnel	29,640.15	0.00	0.00	29,640.15	29,640.15
Support Serv - Technology	27,213.98	0.00	0.00	27,213.98	27,213.98
Support Serv - Pupil Accounting	37,436.46	0.00	37,436.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	56,776.10	0.00	56,776.10	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	184,339.44	102,902.17	81,437.27	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
	5,978,025.47	**127,057.85**	**4,088,732.22**	**1,762,235.40**	**773,144.85**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82716 Vista Meadows Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	475,897.00	42,417.00	433,480.00	0.00	0.00
Support Serv - Pupil	83,758.00	0.00	83,758.00	0.00	0.00
Support Serv - Instructional	1,883.00	0.00	1,883.00	0.00	0.00
Support Serv - Board of Ed	48,152.00	0.00	48,152.00	0.00	0.00
Support Serv - Executive Adm	59,149.00	0.00	59,149.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	119,846.00	0.00	119,846.00	0.00	0.00
Support Serv - Business	32,941.00	5,167.00	0.00	27,774.00	27,774.00
Operations and Maintenance	204,366.00	0.00	0.00	204,366.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	18,247.00	442.00	0.00	17,805.00	17,805.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	38,204.00	0.00	38,204.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,082,443.00	**48,026.00**	**784,472.00**	**249,945.00**	**45,579.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82717 Achieve Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,103,897.00	0.00	2,103,897.00	0.00	0.00
Support Serv - Pupil	84,947.00	0.00	84,947.00	0.00	0.00
Support Serv - Instructional	561,522.00	0.00	561,522.00	0.00	0.00
Support Serv - Board of Ed	88,874.00	0.00	88,874.00	0.00	0.00
Support Serv - Executive Adm	415,745.00	0.00	415,745.00	0.00	0.00
Support Serv - Grant Writer	29,123.00	0.00	29,123.00	0.00	0.00
Support Serv - School Adm	424,462.00	0.00	424,462.00	0.00	0.00
Support Serv - Business	109,167.00	0.00	0.00	109,167.00	109,167.00
Operations and Maintenance	1,359,184.00	0.00	0.00	1,359,184.00	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	31,879.00	0.00	31,879.00	0.00	0.00
Support Serv - Staff & Personnel	177,269.00	0.00	0.00	177,269.00	177,269.00
Support Serv - Technology	106,294.00	0.00	0.00	106,294.00	106,294.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,517.00	0.00	45,517.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	138,042.00	4,888.00	133,154.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,675,922.00	**4,888.00**	**3,919,120.00**	**1,751,914.00**	**392,730.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82718 Quest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,517,970.00	0.00	2,517,970.00	0.00	0.00
Support Serv - Pupil	155,951.00	0.00	155,951.00	0.00	0.00
Support Serv - Instructional	476,528.00	0.00	476,528.00	0.00	0.00
Support Serv - Board of Ed	65,182.00	0.00	65,182.00	0.00	0.00
Support Serv - Executive Adm	264,844.00	0.00	264,844.00	0.00	0.00
Support Serv - Grant Writer	12,932.00	0.00	12,932.00	0.00	0.00
Support Serv - School Adm	350,744.00	0.00	350,744.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	1,373,236.00	0.00	0.00	1,373,236.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,491.00	0.00	21,491.00	0.00	0.00
Support Serv - Staff & Personnel	83,872.00	0.00	0.00	83,872.00	83,872.00
Support Serv - Technology	47,198.00	0.00	0.00	47,198.00	47,198.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	235,992.00	5,494.00	230,498.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,686,572.00	**5,494.00**	**4,119,867.00**	**1,561,211.00**	**187,975.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82719 Washington-Parks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,650,876.28	5,934.00	1,644,942.28	0.00	0.00
Support Serv - Pupil	158,176.75	1,295.00	156,881.75	0.00	0.00
Support Serv - Instructional	214,036.38	69,722.17	144,314.21	0.00	0.00
Support Serv - Board of Ed	57,009.40	0.00	57,009.40	0.00	0.00
Support Serv - Executive Adm	648,703.76	0.00	648,703.76	0.00	0.00
Support Serv - Grant Writer	4,678.83	0.00	4,678.83	0.00	0.00
Support Serv - School Adm	267,601.97	0.00	267,601.97	0.00	0.00
Support Serv - Business	33,116.89	3,606.16	2,757.32	26,753.41	26,753.41
Operations and Maintenance	922,250.24	1,328.86	5,750.00	915,171.38	0.00
Pupil Transportation	14,380.03	0.00	14,380.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,582.28	0.00	9,582.28	0.00	0.00
Support Serv - Staff & Personnel	5,740.53	0.00	0.00	5,740.53	5,740.53
Support Serv - Technology	54,106.14	0.00	0.00	54,106.14	54,106.14
Support Serv - Pupil Accounting	14,834.21	0.00	14,834.21	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	27,397.11	10,192.09	17,205.02	0.00	0.00
Community Services	9,186.24	0.00	9,186.24	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	270,046.90	8,711.54	261,335.36	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
	4,361,723.94	**100,789.82**	**3,259,162.66**	**1,001,771.46**	**86,600.08**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82720 Lincoln-King Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,513,281.34	8,580.18	1,504,701.16	0.00	0.00
Support Serv - Pupil	120,547.96	0.00	120,547.96	0.00	0.00
Support Serv - Instructional	193,008.37	56,775.49	136,232.88	0.00	0.00
Support Serv - Board of Ed	51,611.49	0.00	51,611.49	0.00	0.00
Support Serv - Executive Adm	584,546.02	0.00	584,546.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	243,245.11	0.00	243,245.11	0.00	0.00
Support Serv - Business	33,231.40	3,158.84	0.00	30,072.56	30,072.56
Operations and Maintenance	896,028.16	36,724.74	0.00	859,303.42	0.00
Pupil Transportation	4,285.00	0.00	4,285.00	0.00	0.00
Support Serv - Planning & Research	26,186.93	0.00	26,186.93	0.00	0.00
Support Serv - Communication	14,812.68	0.00	14,812.68	0.00	0.00
Support Serv - Staff & Personnel	98,981.98	90,279.88	6,966.64	1,735.46	1,735.46
Support Serv - Technology	15,807.14	12,943.84	0.00	2,863.30	2,863.30
Support Serv - Pupil Accounting	3,634.82	0.00	3,634.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,481.14	0.00	8,481.14	0.00	0.00
Community Services	11,109.62	0.00	11,109.62	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	281,378.73	10,148.00	271,230.73	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
	4,100,177.89	**218,610.97**	**2,987,592.18**	**893,974.74**	**34,671.32**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82722 Detroit Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,347,090.30	44,303.21	1,302,787.09	0.00	0.00
Support Serv - Pupil	228,192.22	0.00	228,192.22	0.00	0.00
Support Serv - Instructional	101,094.47	0.00	101,094.47	0.00	0.00
Support Serv - Board of Ed	60,173.23	0.00	60,173.23	0.00	0.00
Support Serv - Executive Adm	184,452.68	0.00	184,452.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	116,979.29	0.00	116,979.29	0.00	0.00
Support Serv - Business	101,272.02	0.00	0.00	101,272.02	101,272.02
Operations and Maintenance	533,449.40	15,956.00	43,421.00	474,072.40	0.00
Pupil Transportation	7,690.91	0.00	7,690.91	0.00	0.00
Support Serv - Planning & Research	7,851.41	0.00	7,851.41	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,915.41	0.00	0.00	3,915.41	3,915.41
Support Serv - Technology	55,225.97	0.00	6,746.46	48,479.51	48,479.51
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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	201,254.37	5,885.35	195,369.02	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
	2,948,641.68	**66,144.56**	**2,254,757.78**	**627,739.34**	**153,666.94**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82723 Legacy Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,564,402.00	0.00	2,564,402.00	0.00	0.00
Support Serv - Pupil	166,490.00	0.00	166,490.00	0.00	0.00
Support Serv - Instructional	556,589.00	0.00	556,589.00	0.00	0.00
Support Serv - Board of Ed	64,436.00	0.00	64,436.00	0.00	0.00
Support Serv - Executive Adm	243,904.00	0.00	243,904.00	0.00	0.00
Support Serv - Grant Writer	10,683.00	0.00	10,683.00	0.00	0.00
Support Serv - School Adm	314,312.00	0.00	314,312.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	1,489,494.00	0.00	28,203.00	1,461,291.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,282.00	0.00	17,282.00	0.00	0.00
Support Serv - Staff & Personnel	65,393.00	0.00	0.00	65,393.00	65,393.00
Support Serv - Technology	38,990.00	0.00	0.00	38,990.00	38,990.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	295,254.00	8,852.00	286,402.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,907,861.00	**8,852.00**	**4,276,430.00**	**1,622,579.00**	**161,288.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82724 University Yes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,041,116.29	0.00	1,041,116.29	0.00	0.00
Support Serv - Pupil	13,475.00	0.00	13,475.00	0.00	0.00
Support Serv - Instructional	91,520.78	0.00	91,520.78	0.00	0.00
Support Serv - Board of Ed	28,458.64	0.00	28,458.64	0.00	0.00
Support Serv - Executive Adm	71,431.95	0.00	71,431.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	370,600.15	0.00	370,600.15	0.00	0.00
Support Serv - Business	300,999.88	5,612.11	6,450.41	288,937.36	288,937.36
Operations and Maintenance	209,099.68	0.00	0.00	209,099.68	0.00
Pupil Transportation	122,249.00	0.00	122,249.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	113,640.11	0.00	0.00	113,640.11	113,640.11
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	171.24	0.00	171.24	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	143,920.41	2,510.79	141,409.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,506,683.13	**8,122.90**	**1,886,883.08**	**611,677.15**	**402,577.47**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82725 Global Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	720,447.63	0.00	720,447.63	0.00	0.00
Support Serv - Pupil	38,000.07	0.00	38,000.07	0.00	0.00
Support Serv - Instructional	164,318.52	0.00	164,318.52	0.00	0.00
Support Serv - Board of Ed	24,010.05	0.00	24,010.05	0.00	0.00
Support Serv - Executive Adm	95,317.12	0.00	95,317.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	77,209.32	0.00	77,209.32	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	235,554.88	0.00	0.00	235,554.88	0.00
Pupil Transportation	49,235.41	0.00	49,235.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	20,041.68	0.00	20,041.68	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	96,298.00	48,846.69	47,451.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,520,432.68	**48,846.69**	**1,236,031.11**	**235,554.88**	**0.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	341,221.85	32,070.16	309,151.69	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	20,225.60	0.00	20,225.60	0.00	0.00
Support Serv - Board of Ed	10,214.50	0.00	10,214.50	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	1,470.98	0.00	1,470.98	0.00	0.00
Support Serv - Business	7,212.00	0.00	0.00	7,212.00	7,212.00
Operations and Maintenance	37,365.78	0.00	0.00	37,365.78	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	23,427.18	0.00	23,427.18	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	463.60	0.00	463.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	7,376.59	7,376.59	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	448,978.08	**39,446.75**	**364,953.55**	**44,577.78**	**7,212.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82727 Regent Park Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,422,935.00	0.00	2,422,935.00	0.00	0.00
Support Serv - Pupil	127,377.00	0.00	127,377.00	0.00	0.00
Support Serv - Instructional	542,141.00	0.00	542,141.00	0.00	0.00
Support Serv - Board of Ed	92,025.00	0.00	92,025.00	0.00	0.00
Support Serv - Executive Adm	235,554.00	0.00	235,554.00	0.00	0.00
Support Serv - Grant Writer	76,956.00	0.00	76,956.00	0.00	0.00
Support Serv - School Adm	536,485.00	0.00	536,485.00	0.00	0.00
Support Serv - Business	56,904.00	0.00	0.00	56,904.00	56,904.00
Operations and Maintenance	1,538,076.00	0.00	8,833.00	1,529,243.00	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	30,797.00	0.00	30,797.00	0.00	0.00
Support Serv - Staff & Personnel	127,912.00	0.00	0.00	127,912.00	127,912.00
Support Serv - Technology	36,938.00	0.00	0.00	36,938.00	36,938.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,422.00	0.00	281,422.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,129,249.00	**0.00**	**4,378,252.00**	**1,750,997.00**	**221,754.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82728 Jalen Rose Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	639,148.55	217,526.66	421,621.89	0.00	0.00
Support Serv - Pupil	1,800.00	0.00	1,800.00	0.00	0.00
Support Serv - Instructional	144,674.09	6,034.00	138,640.09	0.00	0.00
Support Serv - Board of Ed	126,842.24	0.00	126,842.24	0.00	0.00
Support Serv - Executive Adm	134,855.36	0.00	134,855.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	121,881.67	0.00	121,881.67	0.00	0.00
Support Serv - Business	52,173.27	0.00	3,926.91	48,246.36	48,246.36
Operations and Maintenance	337,121.94	0.00	34,101.00	303,020.94	0.00
Pupil Transportation	1,950.00	0.00	1,950.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,152.00	0.00	32,152.00	0.00	0.00
Support Serv - Staff & Personnel	25,620.91	0.00	0.00	25,620.91	25,620.91
Support Serv - Technology	22,523.48	0.00	16,411.00	6,112.48	6,112.48
Support Serv - Pupil Accounting	5,498.00	0.00	5,498.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	73,224.16	4,772.00	68,452.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,719,465.67	**228,332.66**	**1,108,132.32**	**383,000.69**	**79,979.75**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82729 South Canton Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,357,660.00	0.00	2,357,660.00	0.00	0.00
Support Serv - Pupil	100,771.00	0.00	100,771.00	0.00	0.00
Support Serv - Instructional	542,054.00	0.00	542,054.00	0.00	0.00
Support Serv - Board of Ed	60,229.00	0.00	60,229.00	0.00	0.00
Support Serv - Executive Adm	259,996.00	0.00	259,996.00	0.00	0.00
Support Serv - Grant Writer	79,205.00	0.00	79,205.00	0.00	0.00
Support Serv - School Adm	385,375.00	0.00	385,375.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	1,712,862.00	0.00	9,781.00	1,703,081.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,156.00	0.00	22,156.00	0.00	0.00
Support Serv - Staff & Personnel	156,338.00	0.00	0.00	156,338.00	156,338.00
Support Serv - Technology	45,146.00	0.00	0.00	45,146.00	45,146.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	137,232.00	0.00	137,232.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,939,656.00	**0.00**	**3,978,186.00**	**1,961,470.00**	**258,389.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82730 American International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	694,908.08	46,079.52	648,828.56	0.00	0.00
Support Serv - Pupil	97,058.41	0.00	97,058.41	0.00	0.00
Support Serv - Instructional	104,381.57	0.00	104,381.57	0.00	0.00
Support Serv - Board of Ed	32,816.52	0.00	32,816.52	0.00	0.00
Support Serv - Executive Adm	20,087.63	0.00	20,087.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	110,588.29	616.50	109,971.79	0.00	0.00
Support Serv - Business	42,754.97	0.00	38,477.95	4,277.02	4,277.02
Operations and Maintenance	384,020.20	0.00	0.00	384,020.20	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	34,084.88	0.00	34,084.88	0.00	0.00
Support Serv - Staff & Personnel	18,037.32	0.00	3,750.00	14,287.32	14,287.32
Support Serv - Technology	5,672.50	0.00	5,672.50	0.00	0.00
Support Serv - Pupil Accounting	247.40	0.00	247.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	350.00	0.00	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	41,979.78	0.00	41,979.78	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
	1,586,987.55	**46,696.02**	**1,137,706.99**	**402,584.54**	**18,564.34**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82731 GEE Edmonson Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,090,513.37	0.00	1,090,513.37	0.00	0.00
Support Serv - Pupil	66,828.92	0.00	66,828.92	0.00	0.00
Support Serv - Instructional	132,960.66	47,274.98	85,685.68	0.00	0.00
Support Serv - Board of Ed	35,717.65	0.00	35,717.65	0.00	0.00
Support Serv - Executive Adm	239,908.53	0.00	239,908.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	91,012.86	0.00	91,012.86	0.00	0.00
Support Serv - Business	241,918.89	8,403.34	0.00	233,515.55	233,515.55
Operations and Maintenance	383,599.39	8,829.00	0.00	374,770.39	0.00
Pupil Transportation	22,613.25	0.00	22,613.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	349.48	0.00	349.48	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,305,423.00	**64,507.32**	**1,632,629.74**	**608,285.94**	**233,515.55**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82732 GEE White Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,696,504.30	0.00	1,696,504.30	0.00	0.00
Support Serv - Pupil	101,940.99	0.00	101,940.99	0.00	0.00
Support Serv - Instructional	489,191.46	230,353.47	258,837.99	0.00	0.00
Support Serv - Board of Ed	51,315.42	0.00	51,315.42	0.00	0.00
Support Serv - Executive Adm	272,948.13	9,270.00	263,678.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	118,178.86	0.00	118,178.86	0.00	0.00
Support Serv - Business	388,676.51	9,680.63	0.00	378,995.88	378,995.88
Operations and Maintenance	687,564.56	0.00	0.00	687,564.56	0.00
Pupil Transportation	35,682.97	0.00	35,682.97	0.00	0.00
Support Serv - Planning & Research	203,408.80	0.00	203,408.80	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	32,000.00	0.00	32,000.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,077,412.00	**249,304.10**	**2,761,547.46**	**1,066,560.44**	**378,995.88**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82733 EMAN Hamilton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,509,631.47	7,772.28	1,501,859.19	0.00	0.00
Support Serv - Pupil	159,660.85	0.00	159,660.85	0.00	0.00
Support Serv - Instructional	52,099.20	0.00	52,099.20	0.00	0.00
Support Serv - Board of Ed	8,907.70	0.00	8,907.70	0.00	0.00
Support Serv - Executive Adm	677,395.34	0.00	677,395.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	239,662.43	4,451.80	235,210.63	0.00	0.00
Support Serv - Business	57,758.71	0.00	0.00	57,758.71	57,758.71
Operations and Maintenance	520,157.64	0.00	0.00	520,157.64	0.00
Pupil Transportation	80,865.71	0.00	80,865.71	0.00	0.00
Support Serv - Planning & Research	199,665.79	0.00	199,665.79	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	9,948.00	0.00	0.00	9,948.00	9,948.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	208,862.07	178,476.65	30,385.42	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,724,614.91	**190,700.73**	**2,946,049.83**	**587,864.35**	**67,706.71**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82734 New Paradigm Glazer Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	686,532.00	5,960.00	680,572.00	0.00	0.00
Support Serv - Pupil	38,261.00	0.00	38,261.00	0.00	0.00
Support Serv - Instructional	83,120.00	0.00	83,120.00	0.00	0.00
Support Serv - Board of Ed	32,996.00	0.00	32,996.00	0.00	0.00
Support Serv - Executive Adm	60,300.00	0.00	60,300.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	209,821.00	0.00	209,821.00	0.00	0.00
Support Serv - Business	44,878.00	0.00	0.00	44,878.00	44,878.00
Operations and Maintenance	151,935.00	0.00	0.00	151,935.00	0.00
Pupil Transportation	39,415.00	0.00	39,415.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	61,537.00	0.00	0.00	61,537.00	61,537.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	33,505.00	0.00	33,505.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,442,300.00	**5,960.00**	**1,177,990.00**	**258,350.00**	**106,415.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82735 New Paradigm Loving Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	676,913.00	6,956.00	669,957.00	0.00	0.00
Support Serv - Pupil	34,872.00	0.00	34,872.00	0.00	0.00
Support Serv - Instructional	65,041.00	0.00	65,041.00	0.00	0.00
Support Serv - Board of Ed	36,223.00	0.00	36,223.00	0.00	0.00
Support Serv - Executive Adm	61,536.00	0.00	61,536.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	180,441.00	0.00	180,441.00	0.00	0.00
Support Serv - Business	45,307.00	0.00	0.00	45,307.00	45,307.00
Operations and Maintenance	159,069.00	0.00	0.00	159,069.00	0.00
Pupil Transportation	39,415.00	0.00	39,415.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	66,261.00	0.00	0.00	66,261.00	66,261.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	7,601.00	0.00	7,601.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	50,901.00	0.00	50,901.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,423,580.00	**6,956.00**	**1,145,987.00**	**270,637.00**	**111,568.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82902 Casa Richard Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	456,958.61	0.00	456,958.61	0.00	0.00
Support Serv - Pupil	74,911.20	0.00	74,911.20	0.00	0.00
Support Serv - Instructional	70,110.77	0.00	70,110.77	0.00	0.00
Support Serv - Board of Ed	31,408.42	0.00	31,408.42	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	83,315.68	0.00	83,315.68	0.00	0.00
Support Serv - Business	12,522.81	0.00	0.00	12,522.81	12,522.81
Operations and Maintenance	171,803.42	0.00	0.00	171,803.42	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	34,447.61	28,775.87	5,671.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	935,478.52	**28,775.87**	**722,376.42**	**184,326.23**	**12,522.81**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,108,690.00	0.00	1,108,690.00	0.00	0.00
Support Serv - Pupil	9,393.00	0.00	9,393.00	0.00	0.00
Support Serv - Instructional	117,226.00	0.00	117,226.00	0.00	0.00
Support Serv - Board of Ed	42,786.00	0.00	42,786.00	0.00	0.00
Support Serv - Executive Adm	194,989.00	0.00	194,989.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	220,325.00	0.00	220,325.00	0.00	0.00
Support Serv - Business	110,386.00	5,321.00	0.00	105,065.00	105,065.00
Operations and Maintenance	352,386.00	0.00	0.00	352,386.00	0.00
Pupil Transportation	9,387.00	0.00	9,387.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	25,545.00	0.00	25,545.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,747.00	0.00	1,747.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,192,860.00	**5,321.00**	**1,730,088.00**	**457,451.00**	**105,065.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82904 Plymouth Educational Center Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,275,151.00	103,990.00	5,171,161.00	0.00	0.00
Support Serv - Pupil	335,042.00	0.00	335,042.00	0.00	0.00
Support Serv - Instructional	173,659.00	0.00	173,659.00	0.00	0.00
Support Serv - Board of Ed	119,608.00	0.00	119,608.00	0.00	0.00
Support Serv - Executive Adm	762,577.00	0.00	762,577.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	762,570.00	0.00	762,570.00	0.00	0.00
Support Serv - Business	556,630.00	52,500.00	9,635.00	494,495.00	494,495.00
Operations and Maintenance	1,649,065.00	12,000.00	83,484.00	1,553,581.00	0.00
Pupil Transportation	143,239.00	0.00	143,239.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	60,556.00	0.00	125.00	60,431.00	60,431.00
Support Serv - Technology	251,102.00	98,731.00	3,600.00	148,771.00	148,771.00
Support Serv - Pupil Accounting	77,287.00	0.00	77,287.00	0.00	0.00
Support Serv - Central - Other	27,811.00	0.00	27,811.00	0.00	0.00
Support Serv - Other	62,113.00	0.00	62,113.00	0.00	0.00
Community Services	17,630.00	0.00	17,630.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	698,458.00	409,398.00	289,060.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,051,965.00	1,051,965.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,024,463.00	**1,728,584.00**	**8,038,601.00**	**2,257,278.00**	**703,697.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,408,455.69	0.00	1,408,455.69	0.00	0.00
Support Serv - Pupil	96,409.02	0.00	96,409.02	0.00	0.00
Support Serv - Instructional	188,782.85	9,633.48	179,149.37	0.00	0.00
Support Serv - Board of Ed	23,928.27	0.00	23,928.27	0.00	0.00
Support Serv - Executive Adm	292,689.67	0.00	292,689.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	267,084.51	0.00	267,084.51	0.00	0.00
Support Serv - Business	112,206.05	9,423.35	53,714.97	49,067.73	49,067.73
Operations and Maintenance	211,540.84	7,200.00	0.00	204,340.84	0.00
Pupil Transportation	336.65	0.00	336.65	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	0.00	0.00	0.00	0.00	0.00
Community Services	3,994.58	0.00	3,994.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	119,950.61	0.00	119,950.61	0.00	0.00
Community Services	28,380.45	0.00	28,380.45	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 **	554,827.74	554,827.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,308,586.93	**581,084.57**	**2,474,093.79**	**253,408.57**	**49,067.73**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82907 Michigan Technical Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,334,634.44	45,444.91	4,289,189.53	0.00	0.00
Support Serv - Pupil	310,995.46	0.00	310,995.46	0.00	0.00
Support Serv - Instructional	727,453.15	308,255.03	419,198.12	0.00	0.00
Support Serv - Board of Ed	100,224.55	3,792.11	96,432.44	0.00	0.00
Support Serv - Executive Adm	723,479.20	4,707.36	718,771.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	651,425.62	7,843.39	643,582.23	0.00	0.00
Support Serv - Business	30,982.80	27,589.46	0.00	3,393.34	3,393.34
Operations and Maintenance	1,026,218.49	23,772.61	6,957.15	995,488.73	0.00
Pupil Transportation	701,975.02	0.00	701,975.02	0.00	0.00
Support Serv - Planning & Research	25,696.53	5,096.53	20,600.00	0.00	0.00
Support Serv - Communication	65,888.38	0.00	65,888.38	0.00	0.00
Support Serv - Staff & Personnel	23,932.84	0.00	1,017.00	22,915.84	22,915.84
Support Serv - Technology	152,844.02	4,042.67	63,259.32	85,542.03	85,542.03
Support Serv - Pupil Accounting	864.40	0.00	864.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	66,946.01	3,932.14	63,013.87	0.00	0.00
Community Services	48,006.85	768.46	47,238.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	806,998.68	635,917.69	171,080.99	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 **	11,930,403.00	11,930,403.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,981,972.46	2,981,972.46	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
	24,710,941.90	**15,983,537.82**	**7,620,064.14**	**1,107,339.94**	**111,851.21**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82909 Detroit West Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,317,671.00	3,828.00	1,313,843.00	0.00	0.00
Support Serv - Pupil	149,088.00	0.00	149,088.00	0.00	0.00
Support Serv - Instructional	70,194.00	0.00	70,194.00	0.00	0.00
Support Serv - Board of Ed	130,303.00	8,016.00	122,287.00	0.00	0.00
Support Serv - Executive Adm	222,255.00	0.00	222,255.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	257,322.00	4,756.00	252,566.00	0.00	0.00
Support Serv - Business	4,878.00	21.00	0.00	4,857.00	4,857.00
Operations and Maintenance	532,985.00	7,870.00	0.00	525,115.00	0.00
Pupil Transportation	149,017.00	0.00	149,017.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	48,595.00	0.00	0.00	48,595.00	48,595.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	18,527.00	0.00	18,527.00	0.00	0.00
Community Services	30,228.00	0.00	30,228.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	62,565.00	62,565.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	166,422.00	144,192.00	22,230.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,160,050.00	**231,248.00**	**2,350,235.00**	**578,567.00**	**53,452.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,534,038.00	1,380.00	1,532,658.00	0.00	0.00
Support Serv - Pupil	97,006.00	0.00	97,006.00	0.00	0.00
Support Serv - Instructional	57,440.00	0.00	57,440.00	0.00	0.00
Support Serv - Board of Ed	89,764.00	0.00	89,764.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	354,302.00	2,198.00	352,104.00	0.00	0.00
Support Serv - Business	13,149.00	0.00	0.00	13,149.00	13,149.00
Operations and Maintenance	221,548.00	30,462.00	0.00	191,086.00	0.00
Pupil Transportation	8,585.00	0.00	8,585.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,997.00	0.00	5,997.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	75,944.00	60,897.00	15,047.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,457,773.00	**94,937.00**	**2,158,601.00**	**204,235.00**	**13,149.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82911 Gaudior Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,181,544.00	1,210.00	1,180,334.00	0.00	0.00
Support Serv - Pupil	142,683.00	0.00	142,683.00	0.00	0.00
Support Serv - Instructional	6,686.00	0.00	6,686.00	0.00	0.00
Support Serv - Board of Ed	61,029.00	0.00	61,029.00	0.00	0.00
Support Serv - Executive Adm	2,888.00	0.00	2,888.00	0.00	0.00
Support Serv - Grant Writer	7,343.00	0.00	7,343.00	0.00	0.00
Support Serv - School Adm	116,790.00	0.00	116,790.00	0.00	0.00
Support Serv - Business	81,700.00	68.00	0.00	81,632.00	81,632.00
Operations and Maintenance	181,019.00	10,130.00	0.00	170,889.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	112,327.00	0.00	112,327.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	1,309.00	0.00	1,309.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,042.00	68.00	8,974.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,629.00	117,123.00	63,506.00	0.00	0.00
Community Services	43,042.00	0.00	43,042.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	254,013.00	254,013.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,382,044.00	**382,612.00**	**1,746,911.00**	**252,521.00**	**81,632.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82913 Woodward Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,189,433.83	3,000.00	3,186,433.83	0.00	0.00
Support Serv - Pupil	114,165.96	0.00	114,165.96	0.00	0.00
Support Serv - Instructional	211,420.54	55,464.37	155,956.17	0.00	0.00
Support Serv - Board of Ed	355,668.49	0.00	355,668.49	0.00	0.00
Support Serv - Executive Adm	120,002.20	0.00	120,002.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	588,632.12	700.00	587,932.12	0.00	0.00
Support Serv - Business	126,941.24	0.00	0.00	126,941.24	126,941.24
Operations and Maintenance	907,577.88	6,459.36	0.00	901,118.52	0.00
Pupil Transportation	215,570.00	0.00	215,570.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	73,424.23	0.00	8,776.00	64,648.23	64,648.23
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,956.56	0.00	61,956.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	491,146.91	15,375.00	475,771.91	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
	6,455,939.96	**80,998.73**	**5,282,233.24**	**1,092,707.99**	**191,589.47**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82915 Eaton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,449,675.00	0.00	2,449,675.00	0.00	0.00
Support Serv - Pupil	153,740.00	0.00	153,740.00	0.00	0.00
Support Serv - Instructional	149,385.00	0.00	149,385.00	0.00	0.00
Support Serv - Board of Ed	47,505.00	0.00	47,505.00	0.00	0.00
Support Serv - Executive Adm	494,578.00	0.00	494,578.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	262,981.00	0.00	262,981.00	0.00	0.00
Support Serv - Business	56,527.00	0.00	0.00	56,527.00	56,527.00
Operations and Maintenance	643,641.00	0.00	0.00	643,641.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,207.00	0.00	7,207.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	131,870.00	0.00	0.00	131,870.00	131,870.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,085.00	152,825.00	27,260.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,577,194.00	**152,825.00**	**3,592,331.00**	**832,038.00**	**188,397.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82916 Summit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,565,983.00	38,657.00	1,527,326.00	0.00	0.00
Support Serv - Pupil	110,214.00	0.00	110,214.00	0.00	0.00
Support Serv - Instructional	100,260.00	0.00	100,260.00	0.00	0.00
Support Serv - Board of Ed	104,635.00	0.00	104,635.00	0.00	0.00
Support Serv - Executive Adm	175,345.00	0.00	175,345.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	267,431.00	5,108.00	262,323.00	0.00	0.00
Support Serv - Business	105,239.00	44,598.00	0.00	60,641.00	60,641.00
Operations and Maintenance	301,661.00	2,040.00	0.00	299,621.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	59,378.00	0.00	59,378.00	0.00	0.00
Support Serv - Staff & Personnel	52,752.00	0.00	0.00	52,752.00	52,752.00
Support Serv - Technology	72,664.00	0.00	0.00	72,664.00	72,664.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	298,058.00	0.00	298,058.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,055.00	118,053.00	25,002.00	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
	3,356,675.00	**208,456.00**	**2,662,541.00**	**485,678.00**	**186,057.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82918 Cesar Chavez Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,568,171.79	230,363.31	9,337,808.48	0.00	0.00
Support Serv - Pupil	977,620.47	0.00	977,620.47	0.00	0.00
Support Serv - Instructional	1,192,155.33	28,054.68	1,164,100.65	0.00	0.00
Support Serv - Board of Ed	62,379.95	0.00	62,379.95	0.00	0.00
Support Serv - Executive Adm	1,084,124.60	0.00	1,084,124.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,086,469.04	0.00	1,086,469.04	0.00	0.00
Support Serv - Business	418,980.90	13,378.40	58,785.17	346,817.33	346,817.33
Operations and Maintenance	1,960,935.39	88,597.75	8,343.47	1,863,994.17	0.00
Pupil Transportation	128,502.35	0.00	128,502.35	0.00	0.00
Support Serv - Planning & Research	9,000.00	0.00	9,000.00	0.00	0.00
Support Serv - Communication	23,205.34	0.00	23,205.34	0.00	0.00
Support Serv - Staff & Personnel	145,970.10	0.00	5,528.11	140,441.99	140,441.99
Support Serv - Technology	207,650.19	34,329.73	5,000.00	168,320.46	168,320.46
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	49,535.53	0.00	49,535.53	0.00	0.00
Community Services	25,706.00	0.00	25,706.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	360,734.93	339,159.93	21,575.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,017,140.71	83,912.27	933,228.44	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 **	17,945,077.85	17,945,077.85	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
	36,263,360.47	**18,762,873.92**	**14,980,912.60**	**2,519,573.95**	**655,579.78**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82919 Commonwealth Community Devel. Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,166,965.16	1,320.00	1,165,645.16	0.00	0.00
Support Serv - Pupil	103,268.55	0.00	103,268.55	0.00	0.00
Support Serv - Instructional	109,583.53	0.00	109,583.53	0.00	0.00
Support Serv - Board of Ed	29,929.20	0.00	29,929.20	0.00	0.00
Support Serv - Executive Adm	216,927.17	0.00	216,927.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	200,177.34	2,003.35	198,173.99	0.00	0.00
Support Serv - Business	102,522.85	3,280.73	5,580.00	93,662.12	93,662.12
Operations and Maintenance	572,000.22	0.00	6,597.50	565,402.72	0.00
Pupil Transportation	83,491.50	0.00	83,491.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	219.00	0.00	219.00	0.00	0.00
Support Serv - Staff & Personnel	13,015.25	0.00	299.00	12,716.25	12,716.25
Support Serv - Technology	4,833.75	0.00	0.00	4,833.75	4,833.75
Support Serv - Pupil Accounting	18,569.54	0.00	18,569.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,997.73	0.00	3,997.73	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	162,923.47	76,420.68	86,502.79	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
	2,788,424.26	**83,024.76**	**2,028,784.66**	**676,614.84**	**111,212.12**

Michigan Department of Education
Costs for the Development of 2013-2014 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	2,856,954.80	32,692.60	2,824,262.20	0.00	0.00
Support Serv - Pupil	453,471.64	0.00	453,471.64	0.00	0.00
Support Serv - Instructional	394,426.28	0.00	394,426.28	0.00	0.00
Support Serv - Board of Ed	21,938.69	0.00	21,938.69	0.00	0.00
Support Serv - Executive Adm	513,809.76	0.00	513,809.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	508,017.11	0.00	508,017.11	0.00	0.00
Support Serv - Business	240,209.44	14,718.17	23,197.31	202,293.96	202,293.96
Operations and Maintenance	966,626.12	6,771.89	0.00	959,854.23	0.00
Pupil Transportation	176,207.46	10,000.00	166,207.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,428.04	0.00	16,428.04	0.00	0.00
Support Serv - Staff & Personnel	81,032.55	0.00	0.00	81,032.55	81,032.55
Support Serv - Technology	62,143.24	0.00	0.00	62,143.24	62,143.24
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	31,947.86	0.00	31,947.86	0.00	0.00
Community Services	25,412.02	0.00	25,412.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,500.00	5,500.00	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	74,000.00	0.00	74,000.00	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	288,172.43	51,703.11	236,469.32	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
	6,716,297.44	**121,385.77**	**5,289,587.69**	**1,305,323.98**	**345,469.75**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82922 Nsoroma Institute
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	982,045.94	0.00	982,045.94	0.00	0.00
Support Serv - Pupil	88,117.93	0.00	88,117.93	0.00	0.00
Support Serv - Instructional	5,558.52	0.00	5,558.52	0.00	0.00
Support Serv - Board of Ed	137,360.59	0.00	137,360.59	0.00	0.00
Support Serv - Executive Adm	280,055.27	0.00	280,055.27	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	69,553.85	3,608.90	0.00	65,944.95	65,944.95
Operations and Maintenance	379,784.18	0.00	0.00	379,784.18	0.00
Pupil Transportation	27,842.50	0.00	27,842.50	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	86,474.85	81,547.70	4,927.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,056,793.63	**85,156.60**	**1,525,907.90**	**445,729.13**	**65,944.95**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82923 Chandler Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,855,327.01	286,595.55	8,568,731.46	0.00	0.00
Support Serv - Pupil	837,969.33	0.00	837,969.33	0.00	0.00
Support Serv - Instructional	295,297.60	21,687.50	273,610.10	0.00	0.00
Support Serv - Board of Ed	70,419.30	0.00	70,419.30	0.00	0.00
Support Serv - Executive Adm	2,357,791.69	0.00	2,357,791.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,109,436.35	27,763.81	2,081,672.54	0.00	0.00
Support Serv - Business	254,340.04	0.00	114,840.46	139,499.58	139,499.58
Operations and Maintenance	2,158,934.92	0.00	0.00	2,158,934.92	0.00
Pupil Transportation	79,678.61	0.00	79,678.61	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	2,692.10	0.00	2,692.10	0.00	0.00
Support Serv - Technology	61,146.17	0.00	0.00	61,146.17	61,146.17
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	203,401.05	0.00	203,401.05	0.00	0.00
Community Services	32,470.78	0.00	32,470.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	442,674.84	442,674.84	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,090,204.27	896,201.71	194,002.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,610,409.26	1,610,409.26	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
	20,462,193.32	**3,285,332.67**	**14,817,279.98**	**2,359,580.67**	**200,645.75**

Michigan Department of Education
Costs for the Development of 2013-2014 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	5,628,691.00	18,057.00	5,610,634.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	385,638.00	8,340.00	377,298.00	0.00	0.00
Support Serv - Board of Ed	30,650.00	0.00	30,650.00	0.00	0.00
Support Serv - Executive Adm	1,349,400.00	0.00	1,349,400.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,288,615.00	0.00	1,288,615.00	0.00	0.00
Support Serv - Business	14,501.00	0.00	0.00	14,501.00	14,501.00
Operations and Maintenance	1,690,511.00	23,324.00	0.00	1,667,187.00	0.00
Pupil Transportation	3,860.00	0.00	3,860.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,443.00	0.00	6,443.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	30,780.00	0.00	30,780.00	0.00	0.00
Community Services	18,749.00	0.00	18,749.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	759,179.00	491,263.00	267,916.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,207,017.00	**540,984.00**	**8,984,345.00**	**1,681,688.00**	**14,501.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82925 Detroit Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,675,547.56	202,896.21	3,472,651.35	0.00	0.00
Support Serv - Pupil	552,474.20	1,140.95	551,333.25	0.00	0.00
Support Serv - Instructional	773,095.79	12,713.60	760,382.19	0.00	0.00
Support Serv - Board of Ed	73,348.03	0.00	73,348.03	0.00	0.00
Support Serv - Executive Adm	283,860.08	99.95	283,760.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	467,294.66	2,322.61	464,972.05	0.00	0.00
Support Serv - Business	342,496.35	27,702.01	0.00	314,794.34	314,794.34
Operations and Maintenance	874,181.32	43,157.48	0.00	831,023.84	0.00
Pupil Transportation	18,542.35	0.00	18,542.35	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	15,292.85	0.00	0.00	15,292.85	15,292.85
Support Serv - Technology	159,002.84	8,409.63	0.00	150,593.21	150,593.21
Support Serv - Pupil Accounting	66,019.28	0.00	66,019.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,915.96	0.00	121,915.96	0.00	0.00
Community Services	199,723.84	0.00	199,723.84	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	494,775.88	18,642.94	476,132.94	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 **	856,891.25	856,891.25	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
	8,974,462.24	**1,173,976.63**	**6,488,781.37**	**1,311,704.24**	**480,680.40**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82926 Henry Ford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,571,002.56	0.00	2,571,002.56	0.00	0.00
Support Serv - Pupil	185,706.08	0.00	185,706.08	0.00	0.00
Support Serv - Instructional	135,131.85	0.00	135,131.85	0.00	0.00
Support Serv - Board of Ed	13,604.08	0.00	13,604.08	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	465,608.90	0.00	465,608.90	0.00	0.00
Support Serv - Business	275,103.97	0.00	0.00	275,103.97	275,103.97
Operations and Maintenance	638,528.77	12,829.90	1,200.00	624,498.87	0.00
Pupil Transportation	27,654.40	0.00	27,654.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,544.04	0.00	12,544.04	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	73,085.06	0.00	73,085.06	0.00	0.00
Community Services	7,486.05	0.00	7,486.05	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	3,348.00	0.00	0.00	3,348.00	3,348.00
Operations and Maintenance	125,775.43	0.00	125,775.43	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,534,579.19	**12,829.90**	**3,618,798.45**	**902,950.84**	**278,451.97**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82927 HEART Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	959,301.31	0.00	959,301.31	0.00	0.00
Support Serv - Pupil	118,828.00	0.00	118,828.00	0.00	0.00
Support Serv - Instructional	40,574.38	0.00	40,574.38	0.00	0.00
Support Serv - Board of Ed	9,495.93	0.00	9,495.93	0.00	0.00
Support Serv - Executive Adm	263,372.41	0.00	263,372.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	144,515.63	0.00	144,515.63	0.00	0.00
Support Serv - Business	7,500.00	0.00	0.00	7,500.00	7,500.00
Operations and Maintenance	399,084.03	7,262.96	0.00	391,821.07	0.00
Pupil Transportation	40,990.92	0.00	40,990.92	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	200.00	0.00	200.00	0.00	0.00
Support Serv - Technology	14,815.20	0.00	0.00	14,815.20	14,815.20
Support Serv - Pupil Accounting	270.40	0.00	270.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,277.20	4,059.60	3,217.60	0.00	0.00
Community Services	328.68	0.00	328.68	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	71,297.78	56,688.67	14,609.11	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 **	46,521.55	46,521.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,124,373.42	**114,532.78**	**1,595,704.37**	**414,136.27**	**22,315.20**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82928 The Dearborn Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,952,504.36	17,237.39	1,935,266.97	0.00	0.00
Support Serv - Pupil	263,190.20	0.00	263,190.20	0.00	0.00
Support Serv - Instructional	233,773.96	20,146.85	213,627.11	0.00	0.00
Support Serv - Board of Ed	143,027.90	8,523.18	134,504.72	0.00	0.00
Support Serv - Executive Adm	454,328.73	0.00	454,328.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	145,399.92	0.00	145,399.92	0.00	0.00
Support Serv - Business	298,772.36	0.00	0.00	298,772.36	298,772.36
Operations and Maintenance	727,805.60	0.00	0.00	727,805.60	0.00
Pupil Transportation	81,128.56	0.00	81,128.56	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	54,610.49	0.00	0.00	54,610.49	54,610.49
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	51,774.05	0.00	51,774.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	56,591.93	0.00	56,591.93	0.00	0.00
Community Services	264,797.05	0.00	264,797.05	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	333,104.23	333,104.23	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,060,809.34	**379,011.65**	**3,600,609.24**	**1,081,188.45**	**353,382.85**

Michigan Department of Education
Costs for the Development of 2013-2014 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	4,319,016.24	79,818.68	4,239,197.56	0.00	0.00
Support Serv - Pupil	628,938.61	0.00	628,938.61	0.00	0.00
Support Serv - Instructional	378,404.23	340.94	378,063.29	0.00	0.00
Support Serv - Board of Ed	89,955.30	0.00	89,955.30	0.00	0.00
Support Serv - Executive Adm	812,272.42	0.00	812,272.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	315,023.46	0.00	315,023.46	0.00	0.00
Support Serv - Business	506,560.70	30,142.60	0.00	476,418.10	476,418.10
Operations and Maintenance	1,413,005.03	2,868.00	158,304.65	1,251,832.38	0.00
Pupil Transportation	506,361.62	0.00	506,361.62	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	110,531.70	0.00	0.00	110,531.70	110,531.70
Support Serv - Technology	62,818.00	0.00	0.00	62,818.00	62,818.00
Support Serv - Pupil Accounting	73,531.11	0.00	73,531.11	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	46,668.35	0.00	46,668.35	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	694,852.48	3,198.14	691,654.34	0.00	0.00
Community Services	17,650.00	0.00	17,650.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,244,957.66	3,244,957.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,220,546.91	**3,361,326.02**	**7,957,620.71**	**1,901,600.18**	**649,767.80**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82930 Dove Academy of Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,135,965.00	138,612.00	1,997,353.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	149,864.00	0.00	149,864.00	0.00	0.00
Support Serv - Board of Ed	27,597.00	0.00	27,597.00	0.00	0.00
Support Serv - Executive Adm	464,182.00	0.00	464,182.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	194,251.00	0.00	194,251.00	0.00	0.00
Support Serv - Business	50,203.00	0.00	0.00	50,203.00	50,203.00
Operations and Maintenance	616,667.00	0.00	0.00	616,667.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,144.00	0.00	4,144.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	120,038.00	77,148.00	0.00	42,890.00	42,890.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	236,161.00	200,510.00	35,651.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,999,072.00	**416,270.00**	**2,873,042.00**	**709,760.00**	**93,093.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,858,384.00	49,507.00	1,808,877.00	0.00	0.00
Support Serv - Pupil	51,858.00	0.00	51,858.00	0.00	0.00
Support Serv - Instructional	96,458.00	0.00	96,458.00	0.00	0.00
Support Serv - Board of Ed	104,708.00	0.00	104,708.00	0.00	0.00
Support Serv - Executive Adm	249,225.00	0.00	249,225.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	268,514.00	0.00	268,514.00	0.00	0.00
Support Serv - Business	193,715.00	0.00	43,190.00	150,525.00	150,525.00
Operations and Maintenance	716,147.00	48,266.00	0.00	667,881.00	0.00
Pupil Transportation	46,577.00	17,599.00	28,978.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,182.00	0.00	848.00	2,334.00	2,334.00
Support Serv - Technology	77,912.00	0.00	0.00	77,912.00	77,912.00
Support Serv - Pupil Accounting	42,962.00	0.00	42,962.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	26,673.00	0.00	26,673.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	257,434.00	12,232.00	245,202.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,993,749.00	**127,604.00**	**2,967,493.00**	**898,652.00**	**230,771.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82937 George Crockett Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,677,773.05	55,271.60	1,622,501.45	0.00	0.00
Support Serv - Pupil	190,894.12	0.00	190,894.12	0.00	0.00
Support Serv - Instructional	282,175.60	24,693.00	257,482.60	0.00	0.00
Support Serv - Board of Ed	26,106.85	0.00	26,106.85	0.00	0.00
Support Serv - Executive Adm	263,547.76	0.00	263,547.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	383,272.27	0.00	383,272.27	0.00	0.00
Support Serv - Business	109,895.47	0.00	13,082.98	96,812.49	96,812.49
Operations and Maintenance	645,612.07	695.00	19,176.39	625,740.68	0.00
Pupil Transportation	11,579.68	0.00	11,579.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,419.91	0.00	11,419.91	0.00	0.00
Support Serv - Staff & Personnel	39,460.24	0.00	0.00	39,460.24	39,460.24
Support Serv - Technology	69,347.68	0.00	0.00	69,347.68	69,347.68
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	12,777.02	0.00	12,777.02	0.00	0.00
Community Services	3,194.58	0.00	3,194.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,500.00	3,500.00	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	58,400.00	0.00	58,400.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,390.94	17,058.13	166,332.81	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
	3,972,347.24	**101,217.73**	**3,039,768.42**	**831,361.09**	**205,620.41**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82938 Summit Academy North
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,121,998.00	146,325.00	4,975,673.00	0.00	0.00
Support Serv - Pupil	238,415.00	0.00	238,415.00	0.00	0.00
Support Serv - Instructional	339,989.00	0.00	339,989.00	0.00	0.00
Support Serv - Board of Ed	189,703.00	0.00	189,703.00	0.00	0.00
Support Serv - Executive Adm	708,146.00	0.00	708,146.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,350,414.00	0.00	1,350,414.00	0.00	0.00
Support Serv - Business	716,684.00	193,605.00	0.00	523,079.00	523,079.00
Operations and Maintenance	1,128,644.00	23,864.00	0.00	1,104,780.00	0.00
Pupil Transportation	504,415.00	0.00	504,415.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	200,265.00	0.00	200,265.00	0.00	0.00
Support Serv - Staff & Personnel	172,898.00	0.00	0.00	172,898.00	172,898.00
Support Serv - Technology	641,783.00	0.00	0.00	641,783.00	641,783.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	297,451.00	0.00	297,451.00	0.00	0.00
Community Services	45,364.00	0.00	45,364.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	351,565.00	307,274.00	44,291.00	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
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,613,450.00	4,613,450.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,621,184.00	**5,284,518.00**	**8,894,126.00**	**2,442,540.00**	**1,337,760.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82939 Pierre Toussaint Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,612,496.60	8,702.14	1,603,794.46	0.00	0.00
Support Serv - Pupil	175,869.80	0.00	175,869.80	0.00	0.00
Support Serv - Instructional	225,260.37	1,599.00	223,661.37	0.00	0.00
Support Serv - Board of Ed	26,807.90	0.00	26,807.90	0.00	0.00
Support Serv - Executive Adm	194,422.07	0.00	194,422.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	288,642.20	0.00	288,642.20	0.00	0.00
Support Serv - Business	78,089.69	0.00	13,784.96	64,304.73	64,304.73
Operations and Maintenance	757,305.22	1,092.59	0.00	756,212.63	0.00
Pupil Transportation	46,112.58	0.00	46,112.58	0.00	0.00
Support Serv - Planning & Research	9,000.00	0.00	9,000.00	0.00	0.00
Support Serv - Communication	11,085.92	0.00	11,085.92	0.00	0.00
Support Serv - Staff & Personnel	29,759.81	0.00	3,982.47	25,777.34	25,777.34
Support Serv - Technology	39,837.25	0.00	0.00	39,837.25	39,837.25
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	7,220.51	0.00	7,220.51	0.00	0.00
Community Services	11,876.98	0.00	11,876.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,070.50	1,070.50	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	218,896.13	21,959.34	196,936.79	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
	3,733,753.53	**34,423.57**	**2,813,198.01**	**886,131.95**	**129,919.32**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82940 Voyageur Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,128,584.81	6,395.28	3,122,189.53	0.00	0.00
Support Serv - Pupil	369,872.81	0.00	369,872.81	0.00	0.00
Support Serv - Instructional	430,706.89	12,485.54	418,221.35	0.00	0.00
Support Serv - Board of Ed	75,607.21	0.00	75,607.21	0.00	0.00
Support Serv - Executive Adm	482,289.92	0.00	482,289.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	748,186.01	0.00	748,186.01	0.00	0.00
Support Serv - Business	194,477.82	0.00	24,591.82	169,886.00	169,886.00
Operations and Maintenance	1,218,775.36	25,802.57	0.00	1,192,972.79	0.00
Pupil Transportation	67,499.90	0.00	67,499.90	0.00	0.00
Support Serv - Planning & Research	9,000.00	0.00	9,000.00	0.00	0.00
Support Serv - Communication	32,536.18	0.00	32,536.18	0.00	0.00
Support Serv - Staff & Personnel	75,047.02	0.00	4,782.42	70,264.60	70,264.60
Support Serv - Technology	90,374.47	0.00	0.00	90,374.47	90,374.47
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	65,052.31	0.00	65,052.31	0.00	0.00
Community Services	4,391.49	0.00	4,391.49	0.00	0.00
Payments to Government Agencies	229,826.96	229,826.96	0.00	0.00	0.00
Facilities Acquisition	453,091.31	453,091.31	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	309,705.92	27,759.98	281,945.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,307,225.62	1,307,225.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,988,807.95	7,988,807.95	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
	17,281,059.96	**10,051,395.21**	**5,706,166.89**	**1,523,497.86**	**330,525.07**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82941 Star International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,269,046.44	290,932.23	4,978,114.21	0.00	0.00
Support Serv - Pupil	901,944.28	0.00	901,944.28	0.00	0.00
Support Serv - Instructional	1,070,762.00	0.00	1,070,762.00	0.00	0.00
Support Serv - Board of Ed	95,029.63	0.00	95,029.63	0.00	0.00
Support Serv - Executive Adm	1,671,654.99	0.00	1,671,654.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	511,092.35	3,509.00	507,583.35	0.00	0.00
Support Serv - Business	194,187.10	0.00	0.00	194,187.10	194,187.10
Operations and Maintenance	962,714.43	5,000.00	0.00	957,714.43	0.00
Pupil Transportation	39,698.91	9,500.00	30,198.91	0.00	0.00
Support Serv - Planning & Research	138,765.93	0.00	138,765.93	0.00	0.00
Support Serv - Communication	4,206.60	0.00	4,206.60	0.00	0.00
Support Serv - Staff & Personnel	148,543.42	0.00	0.00	148,543.42	148,543.42
Support Serv - Technology	82,071.87	0.00	0.00	82,071.87	82,071.87
Support Serv - Pupil Accounting	82,016.51	0.00	82,016.51	0.00	0.00
Support Serv - Central - Other	4,206.60	0.00	4,206.60	0.00	0.00
Support Serv - Other	136,758.55	0.00	136,758.55	0.00	0.00
Community Services	48,497.49	0.00	48,497.49	0.00	0.00
Payments to Government Agencies	69,895.42	69,895.42	0.00	0.00	0.00
Facilities Acquisition	48,590.00	48,590.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	641,866.15	371,482.28	270,383.87	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
	12,121,548.67	**798,908.93**	**9,940,122.92**	**1,382,516.82**	**424,802.39**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82942 Hope Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,625,751.50	0.00	2,625,751.50	0.00	0.00
Support Serv - Pupil	95,416.83	0.00	95,416.83	0.00	0.00
Support Serv - Instructional	61,277.95	0.00	61,277.95	0.00	0.00
Support Serv - Board of Ed	89,084.81	0.00	89,084.81	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	793,590.73	73,275.62	720,315.11	0.00	0.00
Support Serv - Business	107,385.05	11,942.17	0.00	95,442.88	95,442.88
Operations and Maintenance	967,103.14	0.00	0.00	967,103.14	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	385,299.00	385,299.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	343,888.68	13,214.37	330,674.31	0.00	0.00
Community Services	64,039.05	28,319.72	35,719.33	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 **	687,748.04	687,748.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,390,105.56	6,390,105.56	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
	12,610,690.34	**7,589,904.48**	**3,958,239.84**	**1,062,546.02**	**95,442.88**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82943 Weston Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,704,298.00	0.00	1,704,298.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	194,160.00	9,600.00	184,560.00	0.00	0.00
Support Serv - Board of Ed	24,284.00	0.00	24,284.00	0.00	0.00
Support Serv - Executive Adm	242,134.00	0.00	242,134.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	188,851.00	0.00	188,851.00	0.00	0.00
Support Serv - Business	45,994.00	0.00	0.00	45,994.00	45,994.00
Operations and Maintenance	528,303.00	0.00	0.00	528,303.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,519.00	0.00	14,519.00	0.00	0.00
Support Serv - Staff & Personnel	63,127.00	0.00	63,127.00	0.00	0.00
Support Serv - Technology	120,739.00	71,766.00	0.00	48,973.00	48,973.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	71,818.00	0.00	71,818.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,786.00	101,381.00	27,405.00	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
	3,327,013.00	**182,747.00**	**2,520,996.00**	**623,270.00**	**94,967.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82945 Detroit Edison Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,807,481.00	311,910.00	5,495,571.00	0.00	0.00
Support Serv - Pupil	268,201.00	0.00	268,201.00	0.00	0.00
Support Serv - Instructional	668,137.00	0.00	668,137.00	0.00	0.00
Support Serv - Board of Ed	134,000.00	0.00	134,000.00	0.00	0.00
Support Serv - Executive Adm	480,345.00	0.00	480,345.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,205,731.00	6,364.00	1,199,367.00	0.00	0.00
Support Serv - Business	150,293.00	23,075.00	0.00	127,218.00	127,218.00
Operations and Maintenance	2,281,859.00	28,644.00	0.00	2,253,215.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,104.00	0.00	25,104.00	0.00	0.00
Support Serv - Staff & Personnel	185,154.00	0.00	0.00	185,154.00	185,154.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,226.00	0.00	11,226.00	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	617,807.00	573,617.00	44,190.00	0.00	0.00
Community Services	94,054.00	0.00	94,054.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,463,103.00	5,463,103.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,392,495.00	**6,406,713.00**	**8,420,195.00**	**2,565,587.00**	**312,372.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82947 David Ellis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	811,528.29	5,751.00	805,777.29	0.00	0.00
Support Serv - Pupil	165,274.54	0.00	165,274.54	0.00	0.00
Support Serv - Instructional	13,967.82	0.00	13,967.82	0.00	0.00
Support Serv - Board of Ed	22,655.90	0.00	22,655.90	0.00	0.00
Support Serv - Executive Adm	258,197.85	0.00	258,197.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	274,168.17	0.00	274,168.17	0.00	0.00
Support Serv - Business	47,457.34	0.00	0.00	47,457.34	47,457.34
Operations and Maintenance	328,288.66	1,458.70	0.00	326,829.96	0.00
Pupil Transportation	5,325.00	0.00	5,325.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,925.49	0.00	146,925.49	0.00	0.00
Community Services	74,517.86	0.00	74,517.86	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	116,106.83	71,939.96	44,166.87	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
	2,264,413.75	**79,149.66**	**1,810,976.79**	**374,287.30**	**47,457.34**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82948 Ross-Hill Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	755,223.15	6,798.00	748,425.15	0.00	0.00
Support Serv - Pupil	69,902.70	0.00	69,902.70	0.00	0.00
Support Serv - Instructional	53,454.21	0.00	53,454.21	0.00	0.00
Support Serv - Board of Ed	23,717.62	0.00	23,717.62	0.00	0.00
Support Serv - Executive Adm	237,953.35	0.00	237,953.35	0.00	0.00
Support Serv - Grant Writer	20,432.11	0.00	20,432.11	0.00	0.00
Support Serv - School Adm	240,210.11	0.00	240,210.11	0.00	0.00
Support Serv - Business	41,847.53	0.00	0.00	41,847.53	41,847.53
Operations and Maintenance	279,389.50	0.00	16,546.11	262,843.39	0.00
Pupil Transportation	855.00	0.00	855.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	105,339.14	0.00	0.00	105,339.14	105,339.14
Support Serv - Pupil Accounting	737.64	0.00	737.64	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,194.50	0.00	8,194.50	0.00	0.00
Community Services	985.13	0.00	985.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	111,231.30	5,563.00	105,668.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,949,472.99	**12,361.00**	**1,527,081.93**	**410,030.06**	**147,186.67**

Michigan Department of Education
Costs for the Development of 2013-2014 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	394,051.30	0.00	394,051.30	0.00	0.00
Support Serv - Pupil	29,675.00	0.00	29,675.00	0.00	0.00
Support Serv - Instructional	21,312.50	0.00	21,312.50	0.00	0.00
Support Serv - Board of Ed	16,383.64	0.00	16,383.64	0.00	0.00
Support Serv - Executive Adm	67,220.55	0.00	67,220.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	174,532.71	0.00	174,532.71	0.00	0.00
Support Serv - Business	38,185.50	0.00	0.00	38,185.50	38,185.50
Operations and Maintenance	205,514.64	13,091.75	0.00	192,422.89	0.00
Pupil Transportation	9,062.00	0.00	9,062.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,835.56	0.00	20,835.56	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	592.98	0.00	0.00	592.98	592.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,751.63	0.00	9,751.63	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	987,118.01	**13,091.75**	**742,824.89**	**231,201.37**	**38,778.48**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82950 Universal Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,930,089.94	74,022.18	1,856,067.76	0.00	0.00
Support Serv - Pupil	423,023.24	0.00	423,023.24	0.00	0.00
Support Serv - Instructional	474,006.80	0.00	474,006.80	0.00	0.00
Support Serv - Board of Ed	42,162.53	0.00	42,162.53	0.00	0.00
Support Serv - Executive Adm	652,169.67	0.00	652,169.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	102,844.45	0.00	102,844.45	0.00	0.00
Support Serv - Business	62,502.35	0.00	0.00	62,502.35	62,502.35
Operations and Maintenance	663,800.48	0.00	0.00	663,800.48	0.00
Pupil Transportation	11,922.72	0.00	11,922.72	0.00	0.00
Support Serv - Planning & Research	84,876.68	0.00	84,876.68	0.00	0.00
Support Serv - Communication	1,402.07	0.00	1,402.07	0.00	0.00
Support Serv - Staff & Personnel	17,975.79	0.00	0.00	17,975.79	17,975.79
Support Serv - Technology	48,735.99	0.00	0.00	48,735.99	48,735.99
Support Serv - Pupil Accounting	43,146.45	0.00	43,146.45	0.00	0.00
Support Serv - Central - Other	1,402.07	0.00	1,402.07	0.00	0.00
Support Serv - Other	19,816.34	0.00	19,816.34	0.00	0.00
Community Services	43,613.25	0.00	43,613.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	332,720.00	260,295.05	72,424.95	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
	4,956,210.82	**334,317.23**	**3,828,878.98**	**793,014.61**	**129,214.13**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82953 Detroit Service Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,247,709.70	65,643.44	5,182,066.26	0.00	0.00
Support Serv - Pupil	221,727.20	0.00	221,727.20	0.00	0.00
Support Serv - Instructional	645,603.36	22,454.17	623,149.19	0.00	0.00
Support Serv - Board of Ed	155,917.05	0.00	155,917.05	0.00	0.00
Support Serv - Executive Adm	298,208.59	0.00	298,208.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	609,200.89	7,716.86	601,484.03	0.00	0.00
Support Serv - Business	230,076.09	852.94	0.00	229,223.15	229,223.15
Operations and Maintenance	978,664.09	0.00	0.00	978,664.09	0.00
Pupil Transportation	24,548.56	0.00	24,548.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,918.95	0.00	41,918.95	0.00	0.00
Support Serv - Staff & Personnel	135,086.18	0.00	31,352.15	103,734.03	103,734.03
Support Serv - Technology	186,931.20	8,256.75	0.00	178,674.45	178,674.45
Support Serv - Pupil Accounting	119,285.59	0.00	119,285.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	47,845.78	0.00	47,845.78	0.00	0.00
Community Services	71,490.55	747.25	70,743.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,088,611.44	1,049,539.52	39,071.92	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	585,381.49	526,891.28	58,490.21	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 **	1,768,159.00	1,768,159.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,456,365.71	**3,450,261.21**	**7,515,808.78**	**1,490,295.72**	**511,631.63**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82955 Allen Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,929,056.91	108,745.29	3,820,311.62	0.00	0.00
Support Serv - Pupil	604,903.98	0.00	604,903.98	0.00	0.00
Support Serv - Instructional	513,618.18	0.00	513,618.18	0.00	0.00
Support Serv - Board of Ed	68,416.23	1,585.88	66,830.35	0.00	0.00
Support Serv - Executive Adm	638,005.20	0.00	638,005.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	426,985.37	0.00	426,985.37	0.00	0.00
Support Serv - Business	269,355.77	0.00	33,332.58	236,023.19	236,023.19
Operations and Maintenance	1,074,507.40	20,289.89	117,263.14	936,954.37	0.00
Pupil Transportation	108,978.60	0.00	108,978.60	0.00	0.00
Support Serv - Planning & Research	9,000.00	0.00	9,000.00	0.00	0.00
Support Serv - Communication	20,871.41	0.00	20,871.41	0.00	0.00
Support Serv - Staff & Personnel	101,340.64	0.00	2,437.71	98,902.93	98,902.93
Support Serv - Technology	78,995.19	0.00	0.00	78,995.19	78,995.19
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	121,289.72	0.00	121,289.72	0.00	0.00
Community Services	34,661.16	0.00	34,661.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	87,428.50	87,428.50	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	453,359.43	28,968.34	424,391.09	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 **	1,452,748.23	1,452,748.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,993,521.92	**1,699,766.13**	**6,942,880.11**	**1,350,875.68**	**413,921.31**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82956 Old Redford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,058,344.98	27,598.60	7,030,746.38	0.00	0.00
Support Serv - Pupil	204,472.20	0.00	204,472.20	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	127,088.55	0.00	127,088.55	0.00	0.00
Support Serv - Executive Adm	2,228,203.45	304.55	2,227,898.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,758,954.11	0.00	1,758,954.11	0.00	0.00
Support Serv - Business	452,389.09	55,312.31	0.00	397,076.78	397,076.78
Operations and Maintenance	4,931,974.43	57,473.43	0.00	4,874,501.00	0.00
Pupil Transportation	159,366.77	0.00	159,366.77	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	301,321.49	134,658.36	0.00	166,663.13	166,663.13
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	101,544.91	0.00	101,544.91	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	45,374.08	0.00	45,374.08	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	815,105.05	445,558.90	369,546.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,184,139.11	**720,906.15**	**12,024,992.05**	**5,438,240.91**	**563,739.91**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82957 Hope of Detroit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,030,182.27	34,111.19	1,996,071.08	0.00	0.00
Support Serv - Pupil	209,538.07	0.00	209,538.07	0.00	0.00
Support Serv - Instructional	270,180.01	0.00	270,180.01	0.00	0.00
Support Serv - Board of Ed	39,337.63	3,976.00	35,361.63	0.00	0.00
Support Serv - Executive Adm	312,185.37	0.00	312,185.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	386,213.64	0.00	386,213.64	0.00	0.00
Support Serv - Business	125,507.70	0.00	13,206.70	112,301.00	112,301.00
Operations and Maintenance	747,920.45	5,723.10	0.00	742,197.35	0.00
Pupil Transportation	16,637.42	0.00	16,637.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,205.60	0.00	14,205.60	0.00	0.00
Support Serv - Staff & Personnel	51,979.02	0.00	0.00	51,979.02	51,979.02
Support Serv - Technology	56,558.43	7,552.94	5,000.00	44,005.49	44,005.49
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	5,651.82	0.00	5,651.82	0.00	0.00
Community Services	24,851.10	0.00	24,851.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	649,438.60	649,438.60	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	19,250.00	0.00	19,250.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	232,899.01	20,685.78	212,213.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,192,536.14	**721,487.61**	**3,520,565.67**	**950,482.86**	**208,285.51**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82958 Joy Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,866,526.00	49,925.83	1,816,600.17	0.00	0.00
Support Serv - Pupil	111,336.41	0.00	111,336.41	0.00	0.00
Support Serv - Instructional	188,598.08	0.00	188,598.08	0.00	0.00
Support Serv - Board of Ed	23,886.53	0.00	23,886.53	0.00	0.00
Support Serv - Executive Adm	227,054.34	0.00	227,054.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	237,730.53	0.00	237,730.53	0.00	0.00
Support Serv - Business	102,534.47	0.00	20,323.49	82,210.98	82,210.98
Operations and Maintenance	600,263.22	7,436.41	0.00	592,826.81	0.00
Pupil Transportation	12,725.57	0.00	12,725.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,266.88	0.00	20,266.88	0.00	0.00
Support Serv - Staff & Personnel	34,193.41	0.00	0.00	34,193.41	34,193.41
Support Serv - Technology	38,696.66	0.00	0.00	38,696.66	38,696.66
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	5,421.27	0.00	5,421.27	0.00	0.00
Community Services	5,112.53	0.00	5,112.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,378.40	31,378.40	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,500.00	0.00	3,500.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,166.34	35,917.81	145,248.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,690,390.64	**124,658.45**	**2,817,804.33**	**747,927.86**	**155,101.05**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82959 West Village Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,609,488.44	0.00	1,609,488.44	0.00	0.00
Support Serv - Pupil	229,221.94	0.00	229,221.94	0.00	0.00
Support Serv - Instructional	142,300.66	0.00	142,300.66	0.00	0.00
Support Serv - Board of Ed	146,409.77	0.00	146,409.77	0.00	0.00
Support Serv - Executive Adm	139,084.14	0.00	139,084.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	385,813.92	0.00	385,813.92	0.00	0.00
Support Serv - Business	5,149.73	5,030.83	0.00	118.90	118.90
Operations and Maintenance	1,032,102.42	6,648.00	2,344.48	1,023,109.94	0.00
Pupil Transportation	138,721.44	0.00	138,721.44	0.00	0.00
Support Serv - Planning & Research	16,205.83	0.00	16,205.83	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,449.00	0.00	0.00	1,449.00	1,449.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,433.67	0.00	2,433.67	0.00	0.00
Community Services	5,216.26	0.00	5,216.26	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	192,457.38	161,463.38	30,994.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,046,054.60	**173,142.21**	**2,848,234.55**	**1,024,677.84**	**1,567.90**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82962 New Beginnings Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	659,936.42	0.00	659,936.42	0.00	0.00
Support Serv - Pupil	22,043.50	0.00	22,043.50	0.00	0.00
Support Serv - Instructional	25,968.75	0.00	25,968.75	0.00	0.00
Support Serv - Board of Ed	19,008.00	0.00	19,008.00	0.00	0.00
Support Serv - Executive Adm	44,451.45	0.00	44,451.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	192,225.04	0.00	192,225.04	0.00	0.00
Support Serv - Business	26,123.84	0.00	0.00	26,123.84	26,123.84
Operations and Maintenance	108,514.06	0.00	19.68	108,494.38	0.00
Pupil Transportation	4,707.72	0.00	4,707.72	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	2,755.08	0.00	2,755.08	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	46.42	0.00	46.42	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	72,469.75	3,713.37	68,756.38	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 **	213,092.50	213,092.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,035.00	30,035.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,421,377.53	**246,840.87**	**1,039,918.44**	**134,618.22**	**26,123.84**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82963 George Washington Carver Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,837,027.16	0.00	1,837,027.16	0.00	0.00
Support Serv - Pupil	83,239.71	0.00	83,239.71	0.00	0.00
Support Serv - Instructional	164,583.30	0.00	164,583.30	0.00	0.00
Support Serv - Board of Ed	124,489.17	0.00	124,489.17	0.00	0.00
Support Serv - Executive Adm	102,028.08	0.00	102,028.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	307,768.04	0.00	307,768.04	0.00	0.00
Support Serv - Business	170,799.49	9,155.93	0.00	161,643.56	161,643.56
Operations and Maintenance	425,404.79	0.00	0.00	425,404.79	0.00
Pupil Transportation	8,662.50	0.00	8,662.50	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	5,428.40	0.00	0.00	5,428.40	5,428.40
Support Serv - Technology	46,622.02	0.00	0.00	46,622.02	46,622.02
Support Serv - Pupil Accounting	42,534.36	0.00	42,534.36	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,190.69	0.00	19,190.69	0.00	0.00
Community Services	3,871.16	0.00	3,871.16	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	98,940.43	0.00	98,940.43	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	233,991.74	11,370.58	222,621.16	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 **	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
	4,313,818.54	**659,764.01**	**3,014,955.76**	**639,098.77**	**213,693.98**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82967 Metro Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,922,693.00	0.00	2,922,693.00	0.00	0.00
Support Serv - Pupil	158,571.00	0.00	158,571.00	0.00	0.00
Support Serv - Instructional	527,406.00	0.00	527,406.00	0.00	0.00
Support Serv - Board of Ed	90,177.00	0.00	90,177.00	0.00	0.00
Support Serv - Executive Adm	366,162.00	0.00	366,162.00	0.00	0.00
Support Serv - Grant Writer	24,377.00	0.00	24,377.00	0.00	0.00
Support Serv - School Adm	402,690.00	0.00	402,690.00	0.00	0.00
Support Serv - Business	88,114.00	0.00	0.00	88,114.00	88,114.00
Operations and Maintenance	1,278,060.00	0.00	8,182.00	1,269,878.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26,760.00	0.00	26,760.00	0.00	0.00
Support Serv - Staff & Personnel	123,281.00	0.00	0.00	123,281.00	123,281.00
Support Serv - Technology	88,972.00	0.00	0.00	88,972.00	88,972.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	36,740.00	0.00	36,740.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	271,696.00	11,561.00	260,135.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,405,699.00	**11,561.00**	**4,823,893.00**	**1,570,245.00**	**300,367.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82968 Canton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,281,094.00	0.00	2,281,094.00	0.00	0.00
Support Serv - Pupil	183,190.00	0.00	183,190.00	0.00	0.00
Support Serv - Instructional	533,187.00	0.00	533,187.00	0.00	0.00
Support Serv - Board of Ed	89,154.00	0.00	89,154.00	0.00	0.00
Support Serv - Executive Adm	384,214.00	0.00	384,214.00	0.00	0.00
Support Serv - Grant Writer	24,707.00	0.00	24,707.00	0.00	0.00
Support Serv - School Adm	431,809.00	0.00	431,809.00	0.00	0.00
Support Serv - Business	96,178.00	0.00	0.00	96,178.00	96,178.00
Operations and Maintenance	1,197,687.00	0.00	0.00	1,197,687.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,958.00	0.00	29,958.00	0.00	0.00
Support Serv - Staff & Personnel	127,354.00	0.00	0.00	127,354.00	127,354.00
Support Serv - Technology	90,178.00	0.00	0.00	90,178.00	90,178.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	40,102.00	0.00	40,102.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	120,418.00	4,316.00	116,102.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,629,230.00	**4,316.00**	**4,113,517.00**	**1,511,397.00**	**313,710.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82969 Creative Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,763,605.55	45,264.93	2,718,340.62	0.00	0.00
Support Serv - Pupil	104,525.00	0.00	104,525.00	0.00	0.00
Support Serv - Instructional	151,353.09	0.00	151,353.09	0.00	0.00
Support Serv - Board of Ed	49,601.14	0.00	49,601.14	0.00	0.00
Support Serv - Executive Adm	605,633.55	0.00	605,633.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	325,508.01	0.00	325,508.01	0.00	0.00
Support Serv - Business	1,950.51	0.00	0.00	1,950.51	1,950.51
Operations and Maintenance	388,152.70	0.00	0.00	388,152.70	0.00
Pupil Transportation	5,382.50	0.00	5,382.50	0.00	0.00
Support Serv - Planning & Research	64,582.51	0.00	64,582.51	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,149.42	0.00	0.00	4,149.42	4,149.42
Support Serv - Technology	3,683.84	0.00	0.00	3,683.84	3,683.84
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	6,270.60	0.00	6,270.60	0.00	0.00
Community Services	79,774.47	0.00	79,774.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,310.75	16,310.75	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	132,536.83	6,552.25	125,984.58	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 **	148,298.84	148,298.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,388,804.09	2,388,804.09	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
	7,240,123.40	**2,605,230.86**	**4,236,956.07**	**397,936.47**	**9,783.77**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82970 Warrendale Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,226,965.00	0.00	3,226,965.00	0.00	0.00
Support Serv - Pupil	109,573.00	0.00	109,573.00	0.00	0.00
Support Serv - Instructional	573,090.00	0.00	573,090.00	0.00	0.00
Support Serv - Board of Ed	94,784.00	0.00	94,784.00	0.00	0.00
Support Serv - Executive Adm	354,499.00	0.00	354,499.00	0.00	0.00
Support Serv - Grant Writer	23,078.00	0.00	23,078.00	0.00	0.00
Support Serv - School Adm	378,817.00	0.00	378,817.00	0.00	0.00
Support Serv - Business	83,419.00	0.00	0.00	83,419.00	83,419.00
Operations and Maintenance	1,305,920.00	0.00	8,845.00	1,297,075.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,479.00	0.00	32,479.00	0.00	0.00
Support Serv - Staff & Personnel	124,003.00	0.00	0.00	124,003.00	124,003.00
Support Serv - Technology	84,233.00	0.00	0.00	84,233.00	84,233.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	34,782.00	0.00	34,782.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	367,802.00	13,793.00	354,009.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,793,444.00	**13,793.00**	**5,190,921.00**	**1,588,730.00**	**291,655.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82971 Blanche Kelso Bruce Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,438,886.36	0.00	8,438,886.36	0.00	0.00
Support Serv - Pupil	578,672.09	0.00	578,672.09	0.00	0.00
Support Serv - Instructional	447,085.18	0.00	447,085.18	0.00	0.00
Support Serv - Board of Ed	212,258.85	0.00	212,258.85	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	1,330,211.50	0.00	1,330,211.50	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,346,893.05	0.00	0.00	1,346,893.05	0.00
Pupil Transportation	132,996.29	0.00	132,996.29	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	371,537.91	0.00	0.00	371,537.91	371,537.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,858,541.23	**0.00**	**11,140,110.27**	**1,718,430.96**	**371,537.91**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82973 Trillium Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,064,163.00	5,765.00	3,058,398.00	0.00	0.00
Support Serv - Pupil	117,366.00	0.00	117,366.00	0.00	0.00
Support Serv - Instructional	57,676.00	0.00	57,676.00	0.00	0.00
Support Serv - Board of Ed	32,809.00	0.00	32,809.00	0.00	0.00
Support Serv - Executive Adm	663,812.00	0.00	663,812.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	476,913.00	0.00	476,913.00	0.00	0.00
Support Serv - Business	86,351.00	9,898.00	0.00	76,453.00	76,453.00
Operations and Maintenance	402,310.00	919.00	0.00	401,391.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,279.00	0.00	10,279.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	58,594.00	20,680.00	0.00	37,914.00	37,914.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,214.00	22,880.00	6,334.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	260,577.00	0.00	260,577.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	943,967.00	943,967.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,204,031.00	**1,004,109.00**	**4,684,164.00**	**515,758.00**	**114,367.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82974 Detroit Merit Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,028,035.00	0.00	3,028,035.00	0.00	0.00
Support Serv - Pupil	132,221.00	0.00	132,221.00	0.00	0.00
Support Serv - Instructional	459,207.00	0.00	459,207.00	0.00	0.00
Support Serv - Board of Ed	88,232.00	0.00	88,232.00	0.00	0.00
Support Serv - Executive Adm	373,413.00	0.00	373,413.00	0.00	0.00
Support Serv - Grant Writer	24,546.00	0.00	24,546.00	0.00	0.00
Support Serv - School Adm	445,717.00	0.00	445,717.00	0.00	0.00
Support Serv - Business	92,010.00	0.00	0.00	92,010.00	92,010.00
Operations and Maintenance	1,359,234.00	0.00	0.00	1,359,234.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,616.00	0.00	37,616.00	0.00	0.00
Support Serv - Staff & Personnel	125,284.00	0.00	0.00	125,284.00	125,284.00
Support Serv - Technology	89,588.00	0.00	0.00	89,588.00	89,588.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	38,365.00	0.00	38,365.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	347,177.00	12,288.00	334,889.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,640,645.00	**12,288.00**	**4,962,241.00**	**1,666,116.00**	**306,882.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82975 Riverside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,913,819.25	6,387.70	4,907,431.55	0.00	0.00
Support Serv - Pupil	249,790.98	0.00	249,790.98	0.00	0.00
Support Serv - Instructional	446,638.05	0.00	446,638.05	0.00	0.00
Support Serv - Board of Ed	38,528.12	0.00	38,528.12	0.00	0.00
Support Serv - Executive Adm	756,573.28	12,975.00	743,598.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	208,001.04	0.00	208,001.04	0.00	0.00
Support Serv - Business	893,077.11	0.00	0.00	893,077.11	893,077.11
Operations and Maintenance	2,273,014.34	0.00	0.00	2,273,014.34	0.00
Pupil Transportation	93,139.38	0.00	93,139.38	0.00	0.00
Support Serv - Planning & Research	154,816.89	0.00	154,816.89	0.00	0.00
Support Serv - Communication	740.12	0.00	740.12	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	55,482.75	0.00	55,482.75	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	577,139.00	332,593.00	244,546.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,660,760.31	**351,955.70**	**7,142,713.16**	**3,166,091.45**	**893,077.11**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82976 Keystone Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,488,217.00	0.00	2,488,217.00	0.00	0.00
Support Serv - Pupil	104,569.00	0.00	104,569.00	0.00	0.00
Support Serv - Instructional	600,137.00	0.00	600,137.00	0.00	0.00
Support Serv - Board of Ed	82,632.00	0.00	82,632.00	0.00	0.00
Support Serv - Executive Adm	392,100.00	0.00	392,100.00	0.00	0.00
Support Serv - Grant Writer	25,962.00	0.00	25,962.00	0.00	0.00
Support Serv - School Adm	434,316.00	0.00	434,316.00	0.00	0.00
Support Serv - Business	97,319.00	0.00	0.00	97,319.00	97,319.00
Operations and Maintenance	1,236,976.00	0.00	0.00	1,236,976.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,954.00	0.00	43,954.00	0.00	0.00
Support Serv - Staff & Personnel	132,514.00	0.00	0.00	132,514.00	132,514.00
Support Serv - Technology	94,757.00	0.00	0.00	94,757.00	94,757.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	40,578.00	0.00	40,578.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,939.00	6,788.00	158,151.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,938,970.00	**6,788.00**	**4,370,616.00**	**1,561,566.00**	**324,590.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82977 Hamtramck Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,518,869.00	0.00	2,518,869.00	0.00	0.00
Support Serv - Pupil	44,343.00	0.00	44,343.00	0.00	0.00
Support Serv - Instructional	357,497.00	0.00	357,497.00	0.00	0.00
Support Serv - Board of Ed	62,178.00	0.00	62,178.00	0.00	0.00
Support Serv - Executive Adm	235,785.00	0.00	235,785.00	0.00	0.00
Support Serv - Grant Writer	10,683.00	0.00	10,683.00	0.00	0.00
Support Serv - School Adm	316,885.00	0.00	316,885.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	690,394.00	0.00	5,076.00	685,318.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,743.00	0.00	11,743.00	0.00	0.00
Support Serv - Staff & Personnel	55,446.00	0.00	0.00	55,446.00	55,446.00
Support Serv - Technology	38,990.00	0.00	0.00	38,990.00	38,990.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	238,549.00	9,879.00	228,670.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,661,994.00	**9,879.00**	**3,815,456.00**	**836,659.00**	**151,341.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82979 Detroit Enterprise Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,093,811.00	0.00	3,093,811.00	0.00	0.00
Support Serv - Pupil	149,496.00	0.00	149,496.00	0.00	0.00
Support Serv - Instructional	507,923.00	0.00	507,923.00	0.00	0.00
Support Serv - Board of Ed	95,916.00	0.00	95,916.00	0.00	0.00
Support Serv - Executive Adm	342,113.00	0.00	342,113.00	0.00	0.00
Support Serv - Grant Writer	21,536.00	0.00	21,536.00	0.00	0.00
Support Serv - School Adm	435,493.00	0.00	435,493.00	0.00	0.00
Support Serv - Business	80,729.00	0.00	0.00	80,729.00	80,729.00
Operations and Maintenance	1,246,972.00	0.00	0.00	1,246,972.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,946.00	0.00	22,946.00	0.00	0.00
Support Serv - Staff & Personnel	109,924.00	0.00	0.00	109,924.00	109,924.00
Support Serv - Technology	78,604.00	0.00	0.00	78,604.00	78,604.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	33,661.00	0.00	33,661.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	262,311.00	11,278.00	251,033.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,481,435.00	**11,278.00**	**4,953,928.00**	**1,516,229.00**	**269,257.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82981 American Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,040,543.00	1,596.00	2,038,947.00	0.00	0.00
Support Serv - Pupil	115,049.00	0.00	115,049.00	0.00	0.00
Support Serv - Instructional	39,490.00	0.00	39,490.00	0.00	0.00
Support Serv - Board of Ed	27,431.00	0.00	27,431.00	0.00	0.00
Support Serv - Executive Adm	469,422.00	0.00	469,422.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	445,014.00	0.00	445,014.00	0.00	0.00
Support Serv - Business	23,967.00	16,836.00	0.00	7,131.00	7,131.00
Operations and Maintenance	456,565.00	31,025.00	0.00	425,540.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	55,875.00	24,483.00	0.00	31,392.00	31,392.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	48,061.00	0.00	48,061.00	0.00	0.00
Payments to Government Agencies	13,000.00	13,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	252,751.00	252,751.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,987,168.00	**339,691.00**	**3,183,414.00**	**464,063.00**	**38,523.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82982 Universal Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,084,414.92	251,642.27	1,832,772.65	0.00	0.00
Support Serv - Pupil	392,994.58	0.00	392,994.58	0.00	0.00
Support Serv - Instructional	306,113.53	0.00	306,113.53	0.00	0.00
Support Serv - Board of Ed	75,826.01	0.00	75,826.01	0.00	0.00
Support Serv - Executive Adm	625,490.97	0.00	625,490.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	99,610.39	0.00	99,610.39	0.00	0.00
Support Serv - Business	41,112.58	0.00	0.00	41,112.58	41,112.58
Operations and Maintenance	451,562.06	0.00	0.00	451,562.06	0.00
Pupil Transportation	4,991.75	0.00	4,991.75	0.00	0.00
Support Serv - Planning & Research	47,481.35	0.00	47,481.35	0.00	0.00
Support Serv - Communication	1,441.53	0.00	1,441.53	0.00	0.00
Support Serv - Staff & Personnel	46,963.15	0.00	0.00	46,963.15	46,963.15
Support Serv - Technology	32,896.99	0.00	0.00	32,896.99	32,896.99
Support Serv - Pupil Accounting	44,552.78	0.00	44,552.78	0.00	0.00
Support Serv - Central - Other	1,441.74	0.00	1,441.74	0.00	0.00
Support Serv - Other	3,184.05	0.00	3,184.05	0.00	0.00
Community Services	19,100.20	0.00	19,100.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,949,156.61	3,949,156.61	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	291,245.55	165,634.42	125,611.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,519,580.74	**4,366,433.30**	**3,580,612.66**	**572,534.78**	**120,972.72**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82983 Bridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,130,425.90	61,378.77	3,069,047.13	0.00	0.00
Support Serv - Pupil	102,954.83	0.00	102,954.83	0.00	0.00
Support Serv - Instructional	480,182.07	27,191.00	452,991.07	0.00	0.00
Support Serv - Board of Ed	46,831.64	0.00	46,831.64	0.00	0.00
Support Serv - Executive Adm	559,997.81	13,401.20	546,596.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	200,118.97	0.00	200,118.97	0.00	0.00
Support Serv - Business	616,282.83	0.00	0.00	616,282.83	616,282.83
Operations and Maintenance	1,950,895.11	78,958.30	0.00	1,871,936.81	0.00
Pupil Transportation	96,248.58	0.00	96,248.58	0.00	0.00
Support Serv - Planning & Research	187,253.78	0.00	187,253.78	0.00	0.00
Support Serv - Communication	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	59,715.48	0.00	59,715.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	274,204.00	274,204.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	425,994.00	252,804.00	173,190.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,133,105.00	**707,937.27**	**4,936,948.09**	**2,488,219.64**	**616,282.83**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82984 Dr. Charles Drew Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,471,399.83	14,940.63	1,456,459.20	0.00	0.00
Support Serv - Pupil	82,652.43	0.00	82,652.43	0.00	0.00
Support Serv - Instructional	116,336.42	0.00	116,336.42	0.00	0.00
Support Serv - Board of Ed	182,829.39	0.00	182,829.39	0.00	0.00
Support Serv - Executive Adm	430,892.12	0.00	430,892.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	159,304.50	2,076.42	157,228.08	0.00	0.00
Support Serv - Business	38,061.56	8,423.02	0.00	29,638.54	29,638.54
Operations and Maintenance	217,567.28	29,745.00	0.00	187,822.28	0.00
Pupil Transportation	203,448.68	0.00	203,448.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26,401.90	0.00	26,401.90	0.00	0.00
Support Serv - Staff & Personnel	2,091.67	0.00	0.00	2,091.67	2,091.67
Support Serv - Technology	10,125.46	0.00	0.00	10,125.46	10,125.46
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	9,875.64	0.00	9,875.64	0.00	0.00
Community Services	26.70	0.00	26.70	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	282,190.87	11,992.05	270,198.82	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 **	385,981.40	385,981.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,619,185.85	**453,158.52**	**2,936,349.38**	**229,677.95**	**41,855.67**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82985 Detroit Premier Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,276,183.00	0.00	3,276,183.00	0.00	0.00
Support Serv - Pupil	150,389.00	0.00	150,389.00	0.00	0.00
Support Serv - Instructional	580,712.00	0.00	580,712.00	0.00	0.00
Support Serv - Board of Ed	102,339.00	0.00	102,339.00	0.00	0.00
Support Serv - Executive Adm	375,981.00	0.00	375,981.00	0.00	0.00
Support Serv - Grant Writer	25,595.00	0.00	25,595.00	0.00	0.00
Support Serv - School Adm	451,325.00	0.00	451,325.00	0.00	0.00
Support Serv - Business	92,516.00	0.00	0.00	92,516.00	92,516.00
Operations and Maintenance	1,115,207.00	0.00	0.00	1,115,207.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,457.00	0.00	28,457.00	0.00	0.00
Support Serv - Staff & Personnel	129,440.00	0.00	0.00	129,440.00	129,440.00
Support Serv - Technology	93,418.00	0.00	0.00	93,418.00	93,418.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	38,576.00	0.00	38,576.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	458,776.00	14,987.00	443,789.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,918,914.00	**14,987.00**	**5,473,346.00**	**1,430,581.00**	**315,374.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82986 Hanley International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,495,682.77	57,084.38	3,438,598.39	0.00	0.00
Support Serv - Pupil	154,684.67	0.00	154,684.67	0.00	0.00
Support Serv - Instructional	113,504.24	30,520.00	82,984.24	0.00	0.00
Support Serv - Board of Ed	47,195.51	0.00	47,195.51	0.00	0.00
Support Serv - Executive Adm	699,832.99	0.00	699,832.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	464,466.92	0.00	464,466.92	0.00	0.00
Support Serv - Business	132,736.36	10,867.39	0.00	121,868.97	121,868.97
Operations and Maintenance	976,085.91	549,264.98	0.00	426,820.93	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	210,432.89	0.00	210,432.89	0.00	0.00
Support Serv - Other	18,829.85	0.00	18,829.85	0.00	0.00
Community Services	6,470.31	1,033.00	5,437.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	430,128.44	345,101.73	85,026.71	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 **	636,983.76	636,983.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,107,254.82	4,107,254.82	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
	11,494,289.44	**5,738,110.06**	**5,207,489.48**	**548,689.90**	**121,868.97**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82987 Frontier International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,220,881.62	5,543.99	1,215,337.63	0.00	0.00
Support Serv - Pupil	31,040.56	0.00	31,040.56	0.00	0.00
Support Serv - Instructional	205,702.15	0.00	205,702.15	0.00	0.00
Support Serv - Board of Ed	38,123.98	0.00	38,123.98	0.00	0.00
Support Serv - Executive Adm	225,017.54	0.00	225,017.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	114,956.05	0.00	114,956.05	0.00	0.00
Support Serv - Business	267,412.20	172.04	0.00	267,240.16	267,240.16
Operations and Maintenance	590,654.34	0.00	0.00	590,654.34	0.00
Pupil Transportation	44,187.12	0.00	44,187.12	0.00	0.00
Support Serv - Planning & Research	45,408.28	0.00	45,408.28	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	27,463.47	0.00	27,463.47	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	183,636.00	107,229.00	76,407.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,994,483.31	**112,945.03**	**2,023,643.78**	**857,894.50**	**267,240.16**

Michigan Department of Education
Costs for the Development of 2013-2014 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	883,209.56	30,882.29	852,327.27	0.00	0.00
Support Serv - Pupil	65,345.70	0.00	65,345.70	0.00	0.00
Support Serv - Instructional	30,715.67	0.00	30,715.67	0.00	0.00
Support Serv - Board of Ed	13,867.13	0.00	13,867.13	0.00	0.00
Support Serv - Executive Adm	51,564.75	0.00	51,564.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	186,848.55	0.00	186,848.55	0.00	0.00
Support Serv - Business	10,263.23	4,184.59	891.00	5,187.64	5,187.64
Operations and Maintenance	680,233.70	0.00	11,922.00	668,311.70	0.00
Pupil Transportation	110,419.95	0.00	110,419.95	0.00	0.00
Support Serv - Planning & Research	2,560.00	0.00	2,560.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,463.60	0.00	308.23	3,155.37	3,155.37
Support Serv - Technology	2,420.00	0.00	0.00	2,420.00	2,420.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,299.26	0.00	3,299.26	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	151,801.29	8,659.89	143,141.40	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
	2,196,012.39	**43,726.77**	**1,473,210.91**	**679,074.71**	**10,763.01**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82989 Covenant House Academy Southwest
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	818,776.51	34,128.10	784,648.41	0.00	0.00
Support Serv - Pupil	250,410.17	0.00	250,410.17	0.00	0.00
Support Serv - Instructional	67,348.72	0.00	67,348.72	0.00	0.00
Support Serv - Board of Ed	85,990.91	0.00	85,990.91	0.00	0.00
Support Serv - Executive Adm	158,917.18	0.00	158,917.18	0.00	0.00
Support Serv - Grant Writer	19,414.97	0.00	19,414.97	0.00	0.00
Support Serv - School Adm	173,844.37	0.00	173,844.37	0.00	0.00
Support Serv - Business	60,447.09	3,780.77	0.00	56,666.32	56,666.32
Operations and Maintenance	349,961.40	0.00	0.00	349,961.40	0.00
Pupil Transportation	5,434.84	0.00	5,434.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	65,526.28	0.00	65,526.28	0.00	0.00
Support Serv - Staff & Personnel	26,148.94	0.00	0.00	26,148.94	26,148.94
Support Serv - Technology	929.15	929.15	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,083,150.53	**38,838.02**	**1,611,535.85**	**432,776.66**	**82,815.26**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82990 Covenant House Academy East
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	724,801.68	47,199.10	677,602.58	0.00	0.00
Support Serv - Pupil	285,607.01	0.00	285,607.01	0.00	0.00
Support Serv - Instructional	77,466.35	0.00	77,466.35	0.00	0.00
Support Serv - Board of Ed	92,722.92	0.00	92,722.92	0.00	0.00
Support Serv - Executive Adm	290,654.31	0.00	290,654.31	0.00	0.00
Support Serv - Grant Writer	20,605.66	0.00	20,605.66	0.00	0.00
Support Serv - School Adm	174,525.82	0.00	174,525.82	0.00	0.00
Support Serv - Business	63,649.91	7,001.33	0.00	56,648.58	56,648.58
Operations and Maintenance	473,805.83	0.00	0.00	473,805.83	0.00
Pupil Transportation	7,509.58	0.00	7,509.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	64,550.74	0.00	64,550.74	0.00	0.00
Support Serv - Staff & Personnel	26,178.94	0.00	0.00	26,178.94	26,178.94
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,302,078.75	**54,200.43**	**1,691,244.97**	**556,633.35**	**82,827.52**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82991 Covenant House Academy Central
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	893,223.18	35,489.10	857,734.08	0.00	0.00
Support Serv - Pupil	325,952.32	0.00	325,952.32	0.00	0.00
Support Serv - Instructional	119,101.05	0.00	119,101.05	0.00	0.00
Support Serv - Board of Ed	115,478.40	0.00	115,478.40	0.00	0.00
Support Serv - Executive Adm	549,305.53	0.00	549,305.53	0.00	0.00
Support Serv - Grant Writer	20,020.53	0.00	20,020.53	0.00	0.00
Support Serv - School Adm	217,973.21	0.00	217,973.21	0.00	0.00
Support Serv - Business	65,432.31	6,231.20	0.00	59,201.11	59,201.11
Operations and Maintenance	430,422.47	0.00	0.00	430,422.47	0.00
Pupil Transportation	6,472.34	0.00	6,472.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	70,154.04	0.00	70,154.04	0.00	0.00
Support Serv - Staff & Personnel	26,173.90	0.00	0.00	26,173.90	26,173.90
Support Serv - Technology	792.00	792.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	32,935.71	15,125.71	17,810.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,873,436.99	**57,638.01**	**2,300,001.50**	**515,797.48**	**85,375.01**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82992 Northpointe Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,242,091.62	0.00	1,242,091.62	0.00	0.00
Support Serv - Pupil	66,395.73	0.00	66,395.73	0.00	0.00
Support Serv - Instructional	170,043.50	0.00	170,043.50	0.00	0.00
Support Serv - Board of Ed	121,789.71	0.00	121,789.71	0.00	0.00
Support Serv - Executive Adm	111,675.57	0.00	111,675.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	103,899.20	0.00	103,899.20	0.00	0.00
Support Serv - Business	75,034.36	8,828.36	0.00	66,206.00	66,206.00
Operations and Maintenance	661,850.77	0.00	33,260.92	628,589.85	0.00
Pupil Transportation	84,877.50	0.00	84,877.50	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	12,769.98	0.00	0.00	12,769.98	12,769.98
Support Serv - Pupil Accounting	41,582.93	0.00	41,582.93	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,362.63	0.00	2,362.63	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	192,657.94	171,611.74	21,046.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,887,031.44	**180,440.10**	**1,999,025.51**	**707,565.83**	**78,975.98**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82994 David Ellis Academy West
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,842,779.94	56,814.22	2,785,965.72	0.00	0.00
Support Serv - Pupil	266,553.66	0.00	266,553.66	0.00	0.00
Support Serv - Instructional	21,497.00	0.00	21,497.00	0.00	0.00
Support Serv - Board of Ed	29,371.59	0.00	29,371.59	0.00	0.00
Support Serv - Executive Adm	751,801.49	0.00	751,801.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	250,542.42	0.00	250,542.42	0.00	0.00
Support Serv - Business	1,178,060.66	1,054,202.85	0.00	123,857.81	123,857.81
Operations and Maintenance	755,336.13	492.72	0.00	754,843.41	0.00
Pupil Transportation	44,646.23	0.00	44,646.23	0.00	0.00
Support Serv - Planning & Research	94,067.48	0.00	94,067.48	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	90,188.89	0.00	90,188.89	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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	261,783.93	191,908.82	69,875.11	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
	6,586,629.42	**1,303,418.61**	**4,404,509.59**	**878,701.22**	**123,857.81**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82995 Taylor Exemplar Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,755,296.00	0.00	2,755,296.00	0.00	0.00
Support Serv - Pupil	160,368.00	0.00	160,368.00	0.00	0.00
Support Serv - Instructional	527,029.00	0.00	527,029.00	0.00	0.00
Support Serv - Board of Ed	75,305.00	0.00	75,305.00	0.00	0.00
Support Serv - Executive Adm	310,454.00	0.00	310,454.00	0.00	0.00
Support Serv - Grant Writer	18,674.00	0.00	18,674.00	0.00	0.00
Support Serv - School Adm	384,504.00	0.00	384,504.00	0.00	0.00
Support Serv - Business	67,501.00	0.00	0.00	67,501.00	67,501.00
Operations and Maintenance	1,275,682.00	0.00	0.00	1,275,682.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,723.00	0.00	50,723.00	0.00	0.00
Support Serv - Staff & Personnel	112,138.00	0.00	0.00	112,138.00	112,138.00
Support Serv - Technology	68,157.00	0.00	0.00	68,157.00	68,157.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	28,144.00	0.00	28,144.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	240,903.00	8,363.00	232,540.00	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
	6,074,878.00	**8,363.00**	**4,543,037.00**	**1,523,478.00**	**247,796.00**

Michigan Department of Education
Costs for the Development of 2013-2014 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	1,282,949.00	4,004.00	1,278,945.00	0.00	0.00
Support Serv - Pupil	86,007.00	0.00	86,007.00	0.00	0.00
Support Serv - Instructional	33,893.00	0.00	33,893.00	0.00	0.00
Support Serv - Board of Ed	35,442.00	0.00	35,442.00	0.00	0.00
Support Serv - Executive Adm	75,039.00	0.00	75,039.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,366.00	0.00	177,366.00	0.00	0.00
Support Serv - Business	25,207.00	0.00	0.00	25,207.00	25,207.00
Operations and Maintenance	166,791.00	0.00	0.00	166,791.00	0.00
Pupil Transportation	414.00	0.00	414.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	73,432.00	0.00	0.00	73,432.00	73,432.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,107.00	7,107.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,963,647.00	**11,111.00**	**1,687,106.00**	**265,430.00**	**98,639.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82997 Flagship Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,906,718.00	0.00	2,906,718.00	0.00	0.00
Support Serv - Pupil	128,902.00	0.00	128,902.00	0.00	0.00
Support Serv - Instructional	615,198.00	0.00	615,198.00	0.00	0.00
Support Serv - Board of Ed	68,049.00	0.00	68,049.00	0.00	0.00
Support Serv - Executive Adm	281,644.00	0.00	281,644.00	0.00	0.00
Support Serv - Grant Writer	14,618.00	0.00	14,618.00	0.00	0.00
Support Serv - School Adm	349,750.00	0.00	349,750.00	0.00	0.00
Support Serv - Business	56,905.00	0.00	0.00	56,905.00	56,905.00
Operations and Maintenance	1,491,766.00	0.00	2,306.00	1,489,460.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,503.00	0.00	17,503.00	0.00	0.00
Support Serv - Staff & Personnel	80,324.00	0.00	0.00	80,324.00	80,324.00
Support Serv - Technology	53,355.00	0.00	0.00	53,355.00	53,355.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,727.00	0.00	23,727.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	316,198.00	11,237.00	304,961.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,404,657.00	**11,237.00**	**4,713,376.00**	**1,680,044.00**	**190,584.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
82998 ACE Academy (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,426,498.53	23,607.32	1,402,891.21	0.00	0.00
Support Serv - Pupil	173,991.64	0.00	173,991.64	0.00	0.00
Support Serv - Instructional	174,751.42	0.00	174,751.42	0.00	0.00
Support Serv - Board of Ed	73,847.44	0.00	73,847.44	0.00	0.00
Support Serv - Executive Adm	295,528.63	0.00	295,528.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	138,575.80	0.00	138,575.80	0.00	0.00
Support Serv - Business	34,912.47	8,519.86	0.00	26,392.61	26,392.61
Operations and Maintenance	64,494.01	0.00	0.00	64,494.01	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	42,651.41	0.00	0.00	42,651.41	42,651.41
Support Serv - Pupil Accounting	2,391.26	0.00	2,391.26	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	14,206.84	0.00	14,206.84	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	536,634.59	0.00	536,634.59	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	94,014.85	0.00	94,014.85	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	36,000.00	0.00	36,000.00	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	7,176.99	0.00	7,176.99	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,173.57	0.00	1,173.57	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,116,849.45	**32,127.18**	**2,951,184.24**	**133,538.03**	**69,044.02**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
83000 Wexford-Missaukee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	53,442.51	0.00	53,442.51	0.00	0.00
Support Serv - Pupil	83,199.28	0.00	83,199.28	0.00	0.00
Support Serv - Instructional	1,132,471.47	894.60	1,131,576.87	0.00	0.00
Support Serv - Board of Ed	28,722.70	0.00	28,722.70	0.00	0.00
Support Serv - Executive Adm	126,388.86	0.00	126,388.86	0.00	0.00
Support Serv - Grant Writer	4,032.60	0.00	4,032.60	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	281,237.57	4,380.82	0.00	276,856.75	276,856.75
Operations and Maintenance	150,268.43	23,375.86	1,768.73	125,123.84	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	332.44	0.00	332.44	0.00	0.00
Support Serv - Communication	5,041.21	0.00	5,041.21	0.00	0.00
Support Serv - Staff & Personnel	5,891.43	0.00	0.00	5,891.43	5,891.43
Support Serv - Technology	427,625.68	17,487.76	0.00	410,137.92	410,137.92
Support Serv - Pupil Accounting	89,336.15	0.00	89,336.15	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	4,793.13	0.00	4,793.13	0.00	0.00
Payments to Government Agencies	1,444,056.00	1,444,056.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,584,140.78	186,235.27	5,397,905.51	0.00	0.00
Support Serv - Pupil	4,936,500.43	0.00	4,936,500.43	0.00	0.00
Support Serv - Instructional	1,600,590.44	8,586.20	1,592,004.24	0.00	0.00
Support Serv - Board of Ed	10,090.60	0.00	10,090.60	0.00	0.00
Support Serv - Executive Adm	93,079.72	0.00	93,079.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	216,041.87	0.00	216,041.87	0.00	0.00
Support Serv - Business	437,771.89	74,482.10	0.00	363,289.79	363,289.79
Operations and Maintenance	888,340.30	21,148.66	0.00	867,191.64	0.00
Pupil Transportation	833,694.46	0.00	833,694.46	0.00	0.00
Support Serv - Planning & Research	53,470.57	0.00	53,470.57	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,210.78	0.00	6,550.53	16,660.25	16,660.25
Support Serv - Technology	260,534.46	80,861.52	0.00	179,672.94	179,672.94
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	20,452.10	0.00	20,452.10	0.00	0.00
Payments to Government Agencies	2,132,975.03	2,132,975.03	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	198,654.04	198,654.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,126,386.93	**4,193,137.86**	**14,688,424.51**	**2,244,824.56**	**1,252,509.08**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
83010 Cadillac Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,814,297.49	120,226.99	16,694,070.50	0.00	0.00
Support Serv - Pupil	962,661.79	0.00	962,661.79	0.00	0.00
Support Serv - Instructional	719,383.51	41,359.83	678,023.68	0.00	0.00
Support Serv - Board of Ed	87,959.37	0.00	87,959.37	0.00	0.00
Support Serv - Executive Adm	421,478.46	0.00	421,478.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,751,674.01	0.00	1,751,674.01	0.00	0.00
Support Serv - Business	544,805.88	4,714.05	22,037.28	518,054.55	518,054.55
Operations and Maintenance	2,845,397.43	50,696.97	0.00	2,794,700.46	0.00
Pupil Transportation	1,181,578.89	0.00	1,181,578.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	762,220.08	4,519.42	757,700.66	0.00	0.00
Community Services	7,185.89	0.00	7,185.89	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	13,509.47	0.00	0.00	13,509.47	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,323,178.01	570,367.72	752,810.29	0.00	0.00
Community Services	378,362.59	0.00	378,362.59	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 **	2,251,312.76	2,251,312.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	250,549.57	250,549.57	0.00	0.00	0.00
Trust Funds					
All Costs *	18,011.26	0.00	18,011.26	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
	30,333,566.46	**3,293,747.31**	**23,713,554.67**	**3,326,264.48**	**518,054.55**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
83060 Manton Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,189,722.02	46,639.15	5,143,082.87	0.00	0.00
Support Serv - Pupil	256,567.03	0.00	256,567.03	0.00	0.00
Support Serv - Instructional	198,534.52	0.00	198,534.52	0.00	0.00
Support Serv - Board of Ed	43,532.14	0.00	43,532.14	0.00	0.00
Support Serv - Executive Adm	220,728.89	0.00	220,728.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	599,434.60	3,319.17	596,115.43	0.00	0.00
Support Serv - Business	285,473.75	26,088.70	0.00	259,385.05	259,385.05
Operations and Maintenance	633,159.64	6,497.00	0.00	626,662.64	0.00
Pupil Transportation	424,424.20	0.00	424,424.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,742.71	0.00	4,742.71	0.00	0.00
Support Serv - Technology	121,372.64	25,451.69	0.00	95,920.95	95,920.95
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	244,943.02	12,073.92	232,869.10	0.00	0.00
Community Services	28,547.10	0.00	28,547.10	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	525,021.94	214,539.19	310,482.75	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 **	783,332.33	783,332.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	157,872.51	157,872.51	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
	9,717,409.04	**1,275,813.66**	**7,459,626.74**	**981,968.64**	**355,306.00**

Michigan Department of Education
Costs for the Development of 2013-2014 Federal Indirect Cost Rate
83070 Mesick Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,660,957.17	154.99	3,660,802.18	0.00	0.00
Support Serv - Pupil	138,247.61	0.00	138,247.61	0.00	0.00
Support Serv - Instructional	171,674.22	0.00	171,674.22	0.00	0.00
Support Serv - Board of Ed	51,536.04	0.00	51,536.04	0.00	0.00
Support Serv - Executive Adm	206,954.85	0.00	206,954.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	308,961.48	0.00	308,961.48	0.00	0.00
Support Serv - Business	97,398.48	3,294.39	6,258.76	87,845.33	87,845.33
Operations and Maintenance	612,027.38	3,954.95	570.77	607,501.66	0.00
Pupil Transportation	534,254.26	152,392.00	381,862.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,912.00	0.00	1,912.00	0.00	0.00
Support Serv - Staff & Personnel	3,579.02	0.00	3,579.02	0.00	0.00
Support Serv - Technology	64,097.39	28,179.42	0.00	35,917.97	35,917.97
Support Serv - Pupil Accounting	22,901.40	0.00	22,901.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	152,286.28	2,344.52	149,941.76	0.00	0.00
Community Services	27,283.83	0.00	27,283.83	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	1,838.56	0.00	1,820.17	18.39	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	368,565.06	185,725.83	182,839.23	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 **	628,635.84	628,635.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,480.97	13,480.97	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
	7,066,591.84	**1,018,162.91**	**5,317,145.58**	**731,283.35**	**123,763.30**

Michigan Department of Education
Costs for the Development of 2013-2014 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**