**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 01010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 363,691.13 | 1,113,281.57 | 1,113,281.57 |
| 2008-2009 Fixed Carry Forward | -29,360.25 | -85,615.89 | -85,615.89 |
| Total Indirect Costs | 393,051.38 | 1,198,897.46 | 1,198,897.46 |
| 2008-2009 Direct Costs | 8,690,068.02 | 7,940,477.58 | 7,940,477.58 |
| 2010-2011 Rate | 4.52* | 15.10* | 15.10** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,495,564.72 | 6,780,732.11 | 6,780,732.11 |
| Indirect costs based on rate ** multiplied by actual direct costs | 338,799.53 | 1,017,109.82 | 1,023,890.55 |
| 2010-2011 Actual Indirect Costs | 424,383.95 | 1,139,216.56 | 1,139,216.56 |
| 2008-2009 Fixed Carry Forward | -29,360.25 | -85,615.89 | -85,615.89 |
| Total Indirect Costs | 453,744.20 | 1,224,832.45 | 1,224,832.45 |
| Over/(Under) Recovery | -114,944.67 | 0.00 | -200,941.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 424,383.95 | 1,139,216.56 | 1,139,216.56 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -114,944.67 | 0.00 | -200,941.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 539,328.62 | 1,139,216.56 | 1,340,158.46 |
| Direct Costs | 7,495,564.72 | 6,780,732.11 | 6,780,732.11 |
| Rate for 2012-2013 ** | 7.20* | 16.80* | 19.76** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 02010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 41,769.94 | 117,516.28 | 117,516.28 |
| 2008-2009 Fixed Carry Forward | -6,142.78 | 0.00 | 4,884.89 |
| Total Indirect Costs | 47,912.72 | 117,516.28 | 112,631.39 |
| 2008-2009 Direct Costs | 662,802.32 | 587,055.98 | 587,055.98 |
| 2010-2011 Rate | 7.23* | 20.02* | 19.19** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 731,803.76 | 667,455.77 | 667,455.77 |
| Indirect costs based on rate ** multiplied by actual direct costs | 52,909.41 | 100,118.37 | 128,084.76 |
| 2010-2011 Actual Indirect Costs | 48,478.81 | 112,826.80 | 112,826.80 |
| 2008-2009 Fixed Carry Forward | -6,142.78 | 0.00 | 4,884.89 |
| Total Indirect Costs | 54,621.59 | 112,826.80 | 107,941.91 |
| Over/(Under) Recovery | -1,712.18 | 0.00 | 20,142.85 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 48,478.81 | 112,826.80 | 112,826.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,712.18 | 0.00 | 20,142.85 |
| Total Projected Indirect 2012-2013 (Numerator) | 50,190.99 | 112,826.80 | 92,683.95 |
| Direct Costs | 731,803.76 | 667,455.77 | 667,455.77 |
| Rate for 2012-2013 ** | 6.86* | 16.90* | 13.89** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 02020**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 18,642.34 | 160,428.52 | 160,428.52 |
| 2008-2009 Fixed Carry Forward | 1,340.19 | 0.00 | -38,974.52 |
| Total Indirect Costs | 17,302.15 | 160,428.52 | 199,403.04 |
| 2008-2009 Direct Costs | 840,863.62 | 699,077.44 | 699,077.44 |
| 2010-2011 Rate | 2.06* | 22.95* | 28.52** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 782,537.77 | 640,553.60 | 640,553.60 |
| Indirect costs based on rate ** multiplied by actual direct costs | 16,120.28 | 96,083.04 | 160,138.40 |
| 2010-2011 Actual Indirect Costs | 27,043.98 | 169,028.15 | 169,028.15 |
| 2008-2009 Fixed Carry Forward | 1,340.19 | 0.00 | -38,974.52 |
| Total Indirect Costs | 25,703.79 | 169,028.15 | 208,002.67 |
| Over/(Under) Recovery | -9,583.51 | 0.00 | -47,864.27 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 27,043.98 | 169,028.15 | 169,028.15 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -9,583.51 | 0.00 | -47,864.27 |
| Total Projected Indirect 2012-2013 (Numerator) | 36,627.49 | 169,028.15 | 216,892.42 |
| Direct Costs | 782,537.77 | 640,553.60 | 640,553.60 |
| Rate for 2012-2013 ** | 4.68* | 26.39* | 33.86** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 02070**
**Form R0418**

*** Final ***

Munising Public Schools
411 ELM AVE
MUNISING, MI 49862

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 368,038.50 | 1,233,119.16 | 1,233,119.16 |
| 2008-2009 Fixed Carry Forward | 850.56 | 0.00 | -14,164.63 |
| Total Indirect Costs | 367,187.94 | 1,233,119.16 | 1,247,283.79 |
| 2008-2009 Direct Costs | 6,751,608.24 | 5,886,527.58 | 5,886,527.58 |
| 2010-2011 Rate | 5.44* | 20.95* | 21.19** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,019,523.61 | 5,339,651.22 | 5,339,651.22 |
| Indirect costs based on rate ** multiplied by actual direct costs | 327,462.08 | 800,947.68 | 1,131,472.09 |
| 2010-2011 Actual Indirect Costs | 375,818.58 | 1,055,690.97 | 1,055,690.97 |
| 2008-2009 Fixed Carry Forward | 850.56 | 0.00 | -14,164.63 |
| Total Indirect Costs | 374,968.02 | 1,055,690.97 | 1,069,855.60 |
| Over/(Under) Recovery | -47,505.94 | 0.00 | 61,616.49 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 375,818.58 | 1,055,690.97 | 1,055,690.97 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -47,505.94 | 0.00 | 61,616.49 |
| Total Projected Indirect 2012-2013 (Numerator) | 423,324.52 | 1,055,690.97 | 994,074.48 |
| Direct Costs | 6,019,523.61 | 5,339,651.22 | 5,339,651.22 |
| Rate for 2012-2013 ** | 7.03* | 19.77* | 18.62** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 02080**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 131,708.93 | 444,813.32 | 444,813.32 |
| 2008-2009 Fixed Carry Forward | -123,021.62 | -170,159.45 | -170,159.45 |
| Total Indirect Costs | 254,730.55 | 614,972.77 | 614,972.77 |
| 2008-2009 Direct Costs | 3,251,860.44 | 2,938,756.05 | 2,938,756.05 |
| 2010-2011 Rate | 7.83* | 20.93* | 20.93** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,401,336.89 | 3,129,036.98 | 3,129,036.98 |
| Indirect costs based on rate ** multiplied by actual direct costs | 266,324.68 | 469,355.55 | 654,907.44 |
| 2010-2011 Actual Indirect Costs | 135,664.71 | 407,964.62 | 407,964.62 |
| 2008-2009 Fixed Carry Forward | -123,021.62 | -170,159.45 | -170,159.45 |
| Total Indirect Costs | 258,686.33 | 578,124.07 | 578,124.07 |
| Over/(Under) Recovery | 7,638.35 | 0.00 | 76,783.37 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 135,664.71 | 407,964.62 | 407,964.62 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 7,638.35 | 0.00 | 76,783.37 |
| Total Projected Indirect 2012-2013 (Numerator) | 128,026.36 | 407,964.62 | 331,181.25 |
| Direct Costs | 3,401,336.89 | 3,129,036.98 | 3,129,036.98 |
| Rate for 2012-2013 ** | 3.76* | 13.04* | 10.58** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03000**
**Form R0418**

*** Final ***

Allegan Area Educational Service Agency
310 THOMAS ST
ALLEGAN, MI 49010

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,257,873.01 | 2,260,162.20 | 2,260,162.20 |
| 2008-2009 Fixed Carry Forward | -15,718.73 | -61,291.69 | -61,291.69 |
| Total Indirect Costs | 1,273,591.74 | 2,321,453.89 | 2,321,453.89 |
| 2008-2009 Direct Costs | 21,868,788.50 | 20,866,499.31 | 20,866,499.31 |
| 2010-2011 Rate | 5.82* | 11.13* | 11.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,880,955.88 | 18,779,329.78 | 18,779,329.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,157,071.63 | 2,090,139.40 | 2,090,139.40 |
| 2010-2011 Actual Indirect Costs | 1,243,868.21 | 2,345,494.31 | 2,345,494.31 |
| 2008-2009 Fixed Carry Forward | -15,718.73 | -61,291.69 | -61,291.69 |
| Total Indirect Costs | 1,259,586.94 | 2,406,786.00 | 2,406,786.00 |
| Over/(Under) Recovery | -102,515.31 | -316,646.60 | -316,646.60 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,243,868.21 | 2,345,494.31 | 2,345,494.31 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -102,515.31 | -316,646.60 | -316,646.60 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,346,383.52 | 2,662,140.91 | 2,662,140.91 |
| Direct Costs | 19,880,955.88 | 18,779,329.78 | 18,779,329.78 |
| Rate for 2012-2013 ** | 6.77* | 14.18* | 14.18** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03010**
**Form R0418**

*** Final ***

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 738,734.66 | 3,219,617.26 | 3,219,617.26 |
| 2008-2009 Fixed Carry Forward | -95,856.97 | 0.00 | 13,222.18 |
| Total Indirect Costs | 834,591.63 | 3,219,617.26 | 3,206,395.08 |
| 2008-2009 Direct Costs | 22,162,846.60 | 19,681,964.00 | 19,681,964.00 |
| 2010-2011 Rate | 3.77* | 16.36* | 16.29** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 21,727,668.94 | 19,455,977.81 | 19,455,977.81 |
| Indirect costs based on rate ** multiplied by actual direct costs | 819,133.12 | 2,918,396.67 | 3,169,378.79 |
| 2010-2011 Actual Indirect Costs | 700,672.49 | 2,972,363.62 | 2,972,363.62 |
| 2008-2009 Fixed Carry Forward | -95,856.97 | 0.00 | 13,222.18 |
| Total Indirect Costs | 796,529.46 | 2,972,363.62 | 2,959,141.44 |
| Over/(Under) Recovery | 22,603.66 | 0.00 | 210,237.35 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 700,672.49 | 2,972,363.62 | 2,972,363.62 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 22,603.66 | 0.00 | 210,237.35 |
| Total Projected Indirect 2012-2013 (Numerator) | 678,068.83 | 2,972,363.62 | 2,762,126.27 |
| Direct Costs | 21,727,668.94 | 19,455,977.81 | 19,455,977.81 |
| Rate for 2012-2013 ** | 3.12* | 15.28* | 14.20** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03020**
**Form R0418**

*** Final ***

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 658,656.73 | 2,879,410.62 | 2,879,410.62 |
| 2008-2009 Fixed Carry Forward | -64,534.55 | 0.00 | -242,610.56 |
| Total Indirect Costs | 723,191.28 | 2,879,410.62 | 3,122,021.18 |
| 2008-2009 Direct Costs | 19,356,465.08 | 17,135,711.19 | 17,135,711.19 |
| 2010-2011 Rate | 3.74* | 16.80* | 18.22** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 18,292,885.26 | 16,399,553.78 | 16,399,553.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 684,153.91 | 2,459,933.07 | 2,987,998.70 |
| 2010-2011 Actual Indirect Costs | 556,465.90 | 2,449,797.38 | 2,449,797.38 |
| 2008-2009 Fixed Carry Forward | -64,534.55 | 0.00 | -242,610.56 |
| Total Indirect Costs | 621,000.45 | 2,449,797.38 | 2,692,407.94 |
| Over/(Under) Recovery | 63,153.46 | 0.00 | 295,590.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 556,465.90 | 2,449,797.38 | 2,449,797.38 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 63,153.46 | 0.00 | 295,590.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 493,312.44 | 2,449,797.38 | 2,154,206.62 |
| Direct Costs | 18,292,885.26 | 16,399,553.78 | 16,399,553.78 |
| Rate for 2012-2013 ** | 2.70* | 14.94* | 13.14** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03030**
**Form R0418**

*** Final ***

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 299,674.56 | 2,953,303.67 | 2,953,303.67 |
| 2008-2009 Fixed Carry Forward | -17,279.01 | 0.00 | 68,935.36 |
| Total Indirect Costs | 316,953.57 | 2,953,303.67 | 2,884,368.31 |
| 2008-2009 Direct Costs | 22,826,401.42 | 20,172,772.31 | 20,172,772.31 |
| 2010-2011 Rate | 1.39* | 14.64* | 14.30** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,791,567.12 | 20,217,461.62 | 20,217,461.62 |
| Indirect costs based on rate ** multiplied by actual direct costs | 316,802.78 | 2,959,836.38 | 2,891,097.01 |
| 2010-2011 Actual Indirect Costs | 345,088.11 | 2,919,193.61 | 2,919,193.61 |
| 2008-2009 Fixed Carry Forward | -17,279.01 | 0.00 | 68,935.36 |
| Total Indirect Costs | 362,367.12 | 2,919,193.61 | 2,850,258.25 |
| Over/(Under) Recovery | -45,564.34 | 40,642.77 | 40,838.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 345,088.11 | 2,919,193.61 | 2,919,193.61 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -45,564.34 | 40,642.77 | 40,838.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 390,652.45 | 2,878,550.84 | 2,878,354.85 |
| Direct Costs | 22,791,567.12 | 20,217,461.62 | 20,217,461.62 |
| Rate for 2012-2013 ** | 1.71* | 14.24* | 14.24** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03040**
**Form R0418**

*** Final ***

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 887,769.24 | 3,219,781.05 | 3,219,781.05 |
| 2008-2009 Fixed Carry Forward | 160,893.36 | 0.00 | 269,663.36 |
| Total Indirect Costs | 726,875.88 | 3,219,781.05 | 2,950,117.69 |
| 2008-2009 Direct Costs | 23,251,942.35 | 20,919,930.54 | 20,919,930.54 |
| 2010-2011 Rate | 3.13* | 15.39* | 14.10** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,223,508.79 | 20,047,576.17 | 20,047,576.17 |
| Indirect costs based on rate ** multiplied by actual direct costs | 695,595.83 | 3,007,136.43 | 2,826,708.24 |
| 2010-2011 Actual Indirect Costs | 1,145,391.54 | 3,321,324.16 | 3,321,324.16 |
| 2008-2009 Fixed Carry Forward | 160,893.36 | 0.00 | 269,663.36 |
| Total Indirect Costs | 984,498.18 | 3,321,324.16 | 3,051,660.80 |
| Over/(Under) Recovery | -288,902.35 | 0.00 | -224,952.56 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,145,391.54 | 3,321,324.16 | 3,321,324.16 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -288,902.35 | 0.00 | -224,952.56 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,434,293.89 | 3,321,324.16 | 3,546,276.72 |
| Direct Costs | 22,223,508.79 | 20,047,576.17 | 20,047,576.17 |
| Rate for 2012-2013 ** | 6.45* | 16.57* | 17.69** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 248,525.15 | 1,921,249.77 | 1,921,249.77 |
| 2008-2009 Fixed Carry Forward | 45,686.86 | 0.00 | 144,890.23 |
| Total Indirect Costs | 202,838.29 | 1,921,249.77 | 1,776,359.54 |
| 2008-2009 Direct Costs | 12,125,190.00 | 10,452,465.38 | 10,452,465.38 |
| 2010-2011 Rate | 1.67* | 18.38* | 16.99** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,270,119.56 | 9,660,486.08 | 9,660,486.08 |
| Indirect costs based on rate ** multiplied by actual direct costs | 188,211.00 | 1,449,072.91 | 1,641,316.58 |
| 2010-2011 Actual Indirect Costs | 645,917.98 | 2,255,551.46 | 2,255,551.46 |
| 2008-2009 Fixed Carry Forward | 45,686.86 | 0.00 | 144,890.23 |
| Total Indirect Costs | 600,231.12 | 2,255,551.46 | 2,110,661.23 |
| Over/(Under) Recovery | -412,020.12 | 0.00 | -469,344.65 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 645,917.98 | 2,255,551.46 | 2,255,551.46 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -412,020.12 | 0.00 | -469,344.65 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,057,938.10 | 2,255,551.46 | 2,724,896.11 |
| Direct Costs | 11,270,119.56 | 9,660,486.08 | 9,660,486.08 |
| Rate for 2012-2013 ** | 9.39* | 23.35* | 28.21** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03060**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 205,238.23 | 718,032.33 | 718,032.33 |
| 2008-2009 Fixed Carry Forward | -43,645.47 | -21,713.35 | -21,713.35 |
| Total Indirect Costs | 248,883.70 | 739,745.68 | 739,745.68 |
| 2008-2009 Direct Costs | 5,406,451.50 | 4,893,657.40 | 4,893,657.40 |
| 2010-2011 Rate | 4.60* | 15.12* | 15.12** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,121,718.29 | 4,697,149.18 | 4,697,149.18 |
| Indirect costs based on rate ** multiplied by actual direct costs | 235,599.04 | 704,572.38 | 710,208.96 |
| 2010-2011 Actual Indirect Costs | 207,711.29 | 632,280.40 | 632,280.40 |
| 2008-2009 Fixed Carry Forward | -43,645.47 | -21,713.35 | -21,713.35 |
| Total Indirect Costs | 251,356.76 | 653,993.75 | 653,993.75 |
| Over/(Under) Recovery | -15,757.72 | 0.00 | 56,215.21 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 207,711.29 | 632,280.40 | 632,280.40 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -15,757.72 | 0.00 | 56,215.21 |
| Total Projected Indirect 2012-2013 (Numerator) | 223,469.01 | 632,280.40 | 576,065.19 |
| Direct Costs | 5,121,718.29 | 4,697,149.18 | 4,697,149.18 |
| Rate for 2012-2013 ** | 4.36* | 13.46* | 12.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03070**
**Form R0418**

*** Final ***

Hopkins Public Schools
P.O. Box 278
Hopkins, MI 49328

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 495,086.85 | 1,937,309.36 | 1,937,309.36 |
| 2008-2009 Fixed Carry Forward | -20,010.93 | 0.00 | 21,603.81 |
| Total Indirect Costs | 515,097.78 | 1,937,309.36 | 1,915,705.55 |
| 2008-2009 Direct Costs | 12,270,929.91 | 10,828,707.40 | 10,828,707.40 |
| 2010-2011 Rate | 4.20* | 17.89* | 17.69** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,295,600.28 | 10,796,274.09 | 10,796,274.09 |
| Indirect costs based on rate ** multiplied by actual direct costs | 516,415.21 | 1,619,441.11 | 1,909,860.89 |
| 2010-2011 Actual Indirect Costs | 249,730.51 | 1,749,056.70 | 1,749,056.70 |
| 2008-2009 Fixed Carry Forward | -20,010.93 | 0.00 | 21,603.81 |
| Total Indirect Costs | 269,741.44 | 1,749,056.70 | 1,727,452.89 |
| Over/(Under) Recovery | 246,673.77 | 0.00 | 182,408.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 249,730.51 | 1,749,056.70 | 1,749,056.70 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 246,673.77 | 0.00 | 182,408.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,056.74 | 1,749,056.70 | 1,566,648.70 |
| Direct Costs | 12,295,600.28 | 10,796,274.09 | 10,796,274.09 |
| Rate for 2012-2013 ** | 0.02* | 16.20* | 14.51** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03080**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 498,188.53 | 1,186,941.97 | 1,186,941.97 |
| 2008-2009 Fixed Carry Forward | -48,398.76 | 0.00 | 8,250.45 |
| Total Indirect Costs | 546,587.29 | 1,186,941.97 | 1,178,691.52 |
| 2008-2009 Direct Costs | 8,249,700.72 | 7,560,947.28 | 7,560,947.28 |
| 2010-2011 Rate | 6.63* | 15.70* | 15.59** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,718,087.22 | 7,109,084.44 | 7,109,084.44 |
| Indirect costs based on rate ** multiplied by actual direct costs | 511,709.18 | 1,066,362.67 | 1,108,306.26 |
| 2010-2011 Actual Indirect Costs | 428,616.59 | 1,037,619.37 | 1,037,619.37 |
| 2008-2009 Fixed Carry Forward | -48,398.76 | 0.00 | 8,250.45 |
| Total Indirect Costs | 477,015.35 | 1,037,619.37 | 1,029,368.92 |
| Over/(Under) Recovery | 34,693.83 | 0.00 | 78,937.34 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 428,616.59 | 1,037,619.37 | 1,037,619.37 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 34,693.83 | 0.00 | 78,937.34 |
| Total Projected Indirect 2012-2013 (Numerator) | 393,922.76 | 1,037,619.37 | 958,682.03 |
| Direct Costs | 7,718,087.22 | 7,109,084.44 | 7,109,084.44 |
| Rate for 2012-2013 ** | 5.10* | 14.60* | 13.49** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03100**
**Form R0418**

*** Final ***

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 390,290.21 | 2,716,638.02 | 2,716,638.02 |
| 2008-2009 Fixed Carry Forward | 33,401.57 | 39,095.29 | 961.85 |
| Total Indirect Costs | 356,888.64 | 2,677,542.73 | 2,715,676.17 |
| 2008-2009 Direct Costs | 22,514,870.22 | 20,188,522.41 | 20,188,522.41 |
| 2010-2011 Rate | 1.59* | 13.26* | 13.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,991,218.42 | 21,743,442.82 | 21,743,442.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 381,460.37 | 2,883,180.52 | 2,924,493.06 |
| 2010-2011 Actual Indirect Costs | 448,133.13 | 2,695,908.73 | 2,695,908.73 |
| 2008-2009 Fixed Carry Forward | 33,401.57 | 39,095.29 | 961.85 |
| Total Indirect Costs | 414,731.56 | 2,656,813.44 | 2,694,946.88 |
| Over/(Under) Recovery | -33,271.19 | 226,367.08 | 229,546.18 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 448,133.13 | 2,695,908.73 | 2,695,908.73 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -33,271.19 | 226,367.08 | 229,546.18 |
| Total Projected Indirect 2012-2013 (Numerator) | 481,404.32 | 2,469,541.65 | 2,466,362.55 |
| Direct Costs | 23,991,218.42 | 21,743,442.82 | 21,743,442.82 |
| Rate for 2012-2013 ** | 2.01* | 11.36* | 11.34** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03440**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 10,126.41 | 55,728.60 | 55,728.60 |
| 2008-2009 Fixed Carry Forward | 9,148.30 | 0.00 | 24,393.16 |
| Total Indirect Costs | 978.11 | 55,728.60 | 31,335.44 |
| 2008-2009 Direct Costs | 395,784.70 | 350,182.51 | 350,182.51 |
| 2010-2011 Rate | 0.25* | 15.91* | 8.95** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 447,733.54 | 390,675.03 | 390,675.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,119.33 | 58,601.25 | 34,965.42 |
| 2010-2011 Actual Indirect Costs | 9,780.05 | 66,838.56 | 66,838.56 |
| 2008-2009 Fixed Carry Forward | 9,148.30 | 0.00 | 24,393.16 |
| Total Indirect Costs | 631.75 | 66,838.56 | 42,445.40 |
| Over/(Under) Recovery | 487.58 | 0.00 | -7,479.98 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 9,780.05 | 66,838.56 | 66,838.56 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 487.58 | 0.00 | -7,479.98 |
| Total Projected Indirect 2012-2013 (Numerator) | 9,292.47 | 66,838.56 | 74,318.54 |
| Direct Costs | 447,733.54 | 390,675.03 | 390,675.03 |
| Rate for 2012-2013 ** | 2.08* | 17.11* | 19.02** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 03902**
**Form R0418**

*** Final ***

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 9,131.83 | 44,352.32 | 44,352.32 |
| 2008-2009 Fixed Carry Forward | 2,342.02 | 0.00 | 3,373.22 |
| Total Indirect Costs | 6,789.81 | 44,352.32 | 40,979.10 |
| 2008-2009 Direct Costs | 299,627.89 | 264,407.40 | 264,407.40 |
| 2010-2011 Rate | 2.27* | 16.77* | 15.50** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 519,944.84 | 479,658.92 | 479,658.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 11,802.75 | 71,948.84 | 74,347.13 |
| 2010-2011 Actual Indirect Costs | 12,091.71 | 52,377.63 | 52,377.63 |
| 2008-2009 Fixed Carry Forward | 2,342.02 | 0.00 | 3,373.22 |
| Total Indirect Costs | 9,749.69 | 52,377.63 | 49,004.41 |
| Over/(Under) Recovery | 2,053.06 | 0.00 | 25,342.72 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 12,091.71 | 52,377.63 | 52,377.63 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 2,053.06 | 0.00 | 25,342.72 |
| Total Projected Indirect 2012-2013 (Numerator) | 10,038.65 | 52,377.63 | 27,034.91 |
| Direct Costs | 519,944.84 | 479,658.92 | 479,658.92 |
| Rate for 2012-2013 ** | 1.93* | 10.92* | 5.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 04000**
**Form R0418**

*** Final ***

Alpena-Montmorency-Alcona ESD
2118 US HIGHWAY 23 S
ALPENA, MI 49707

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 526,263.38 | 788,330.92 | 788,330.92 |
| 2008-2009 Fixed Carry Forward | -93,213.03 | -104,739.83 | -104,755.61 |
| Total Indirect Costs | 619,476.41 | 893,070.75 | 893,086.53 |
| 2008-2009 Direct Costs | 6,387,435.77 | 6,125,368.23 | 6,125,368.23 |
| 2010-2011 Rate | 9.70* | 14.58* | 14.58** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,420,412.38 | 6,041,068.82 | 6,041,068.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 622,780.00 | 880,787.83 | 880,787.83 |
| 2010-2011 Actual Indirect Costs | 461,104.76 | 840,448.32 | 840,448.32 |
| 2008-2009 Fixed Carry Forward | -93,213.03 | -104,739.83 | -104,755.61 |
| Total Indirect Costs | 554,317.79 | 945,188.15 | 945,203.93 |
| Over/(Under) Recovery | 68,462.21 | -64,400.32 | -64,416.10 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 461,104.76 | 840,448.32 | 840,448.32 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 68,462.21 | -64,400.32 | -64,416.10 |
| Total Projected Indirect 2012-2013 (Numerator) | 392,642.55 | 904,848.64 | 904,864.42 |
| Direct Costs | 6,420,412.38 | 6,041,068.82 | 6,041,068.82 |
| Rate for 2012-2013 ** | 6.12* | 14.98* | 14.98** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 04010**
**Form R0418**

*** Final ***

Alpena Public Schools
2373 GORDON RD
ALPENA, MI 49707

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,595,309.56 | 5,727,641.13 | 5,727,641.13 |
| 2008-2009 Fixed Carry Forward | -268,970.68 | -816,953.52 | -809,638.15 |
| Total Indirect Costs | 1,864,280.24 | 6,544,594.65 | 6,537,279.28 |
| 2008-2009 Direct Costs | 37,045,787.37 | 32,913,455.80 | 32,913,455.80 |
| 2010-2011 Rate | 5.03* | 19.88* | 19.86** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 34,848,361.51 | 31,202,835.71 | 31,202,835.71 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,752,872.58 | 4,680,425.36 | 6,196,883.17 |
| 2010-2011 Actual Indirect Costs | 1,403,406.03 | 5,048,931.83 | 5,048,931.83 |
| 2008-2009 Fixed Carry Forward | -268,970.68 | -816,953.52 | -809,638.15 |
| Total Indirect Costs | 1,672,376.71 | 5,865,885.35 | 5,858,569.98 |
| Over/(Under) Recovery | 80,495.87 | 0.00 | 338,313.19 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,403,406.03 | 5,048,931.83 | 5,048,931.83 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 80,495.87 | 0.00 | 338,313.19 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,322,910.16 | 5,048,931.83 | 4,710,618.64 |
| Direct Costs | 34,848,361.51 | 31,202,835.71 | 31,202,835.71 |
| Rate for 2012-2013 ** | 3.80* | 16.18* | 15.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 04901**
**Form R0418**

*** Final ***

Bingham Arts Academy
555 SOUTH FIFTH ST
ALPENA, MI 49707

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 21,704.34 | 457,749.70 | 457,749.70 |
| 2008-2009 Fixed Carry Forward | -6,686.43 | 0.00 | 0.00 |
| Total Indirect Costs | 28,390.77 | 457,749.70 | 457,749.70 |
| 2008-2009 Direct Costs | 1,191,051.75 | 755,006.39 | 755,006.39 |
| 2010-2011 Rate | 2.38* | 60.63* | 60.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,542,630.19 | 1,144,324.59 | 1,144,324.59 |
| Indirect costs based on rate ** multiplied by actual direct costs | 36,714.60 | 171,648.69 | 286,081.15 |
| 2010-2011 Actual Indirect Costs | 34,842.73 | 433,148.33 | 433,148.33 |
| 2008-2009 Fixed Carry Forward | -6,686.43 | 0.00 | 0.00 |
| Total Indirect Costs | 41,529.16 | 433,148.33 | 433,148.33 |
| Over/(Under) Recovery | -4,814.56 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 34,842.73 | 433,148.33 | 433,148.33 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -4,814.56 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 39,657.29 | 433,148.33 | 433,148.33 |
| Direct Costs | 1,542,630.19 | 1,144,324.59 | 1,144,324.59 |
| Rate for 2012-2013 ** | 2.57* | 37.85* | 37.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 05010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 54,721.09 | 308,490.90 | 308,490.90 |
| 2008-2009 Fixed Carry Forward | -3,117.92 | 0.00 | -21,169.94 |
| Total Indirect Costs | 57,839.01 | 308,490.90 | 329,660.84 |
| 2008-2009 Direct Costs | 1,951,884.23 | 1,698,114.42 | 1,698,114.42 |
| 2010-2011 Rate | 2.96* | 18.17* | 19.41** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,876,769.58 | 1,672,789.67 | 1,672,789.67 |
| Indirect costs based on rate ** multiplied by actual direct costs | 55,552.38 | 250,918.45 | 324,688.47 |
| 2010-2011 Actual Indirect Costs | 59,188.39 | 263,168.30 | 263,168.30 |
| 2008-2009 Fixed Carry Forward | -3,117.92 | 0.00 | -21,169.94 |
| Total Indirect Costs | 62,306.31 | 263,168.30 | 284,338.24 |
| Over/(Under) Recovery | -6,753.93 | 0.00 | 40,350.23 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 59,188.39 | 263,168.30 | 263,168.30 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -6,753.93 | 0.00 | 40,350.23 |
| Total Projected Indirect 2012-2013 (Numerator) | 65,942.32 | 263,168.30 | 222,818.07 |
| Direct Costs | 1,876,769.58 | 1,672,789.67 | 1,672,789.67 |
| Rate for 2012-2013 ** | 3.51* | 15.73* | 13.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 05035**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 141,239.17 | 494,528.79 | 494,528.79 |
| 2008-2009 Fixed Carry Forward | 20,423.54 | -11,060.13 | -8,926.25 |
| Total Indirect Costs | 120,815.63 | 505,588.92 | 503,455.04 |
| 2008-2009 Direct Costs | 3,746,052.18 | 3,392,762.56 | 3,392,762.56 |
| 2010-2011 Rate | 3.23* | 14.90* | 14.84** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,974,615.59 | 3,569,721.60 | 3,569,721.60 |
| Indirect costs based on rate ** multiplied by actual direct costs | 128,380.08 | 531,888.52 | 529,746.69 |
| 2010-2011 Actual Indirect Costs | 84,925.55 | 489,819.54 | 489,819.54 |
| 2008-2009 Fixed Carry Forward | 20,423.54 | -11,060.13 | -8,926.25 |
| Total Indirect Costs | 64,502.01 | 500,879.67 | 498,745.79 |
| Over/(Under) Recovery | 63,878.07 | 31,008.85 | 31,000.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 84,925.55 | 489,819.54 | 489,819.54 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 63,878.07 | 31,008.85 | 31,000.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 21,047.48 | 458,810.69 | 458,818.64 |
| Direct Costs | 3,974,615.59 | 3,569,721.60 | 3,569,721.60 |
| Rate for 2012-2013 ** | 0.53* | 12.85* | 12.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 05040**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 85,940.35 | 748,862.30 | 748,862.30 |
| 2008-2009 Fixed Carry Forward | 29,746.42 | -165,736.39 | -165,736.39 |
| Total Indirect Costs | 56,193.93 | 914,598.69 | 914,598.69 |
| 2008-2009 Direct Costs | 5,004,697.52 | 4,341,775.57 | 4,341,775.57 |
| 2010-2011 Rate | 1.12* | 21.07* | 21.07** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,464,287.55 | 3,881,675.23 | 3,881,675.23 |
| Indirect costs based on rate ** multiplied by actual direct costs | 50,000.02 | 582,251.28 | 817,868.97 |
| 2010-2011 Actual Indirect Costs | 64,507.87 | 647,120.19 | 647,120.19 |
| 2008-2009 Fixed Carry Forward | 29,746.42 | -165,736.39 | -165,736.39 |
| Total Indirect Costs | 34,761.45 | 812,856.58 | 812,856.58 |
| Over/(Under) Recovery | 15,238.57 | 0.00 | 5,012.39 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 64,507.87 | 647,120.19 | 647,120.19 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 15,238.57 | 0.00 | 5,012.39 |
| Total Projected Indirect 2012-2013 (Numerator) | 49,269.30 | 647,120.19 | 642,107.80 |
| Direct Costs | 4,464,287.55 | 3,881,675.23 | 3,881,675.23 |
| Rate for 2012-2013 ** | 1.10* | 16.67* | 16.54** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 05060**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 319,595.80 | 1,467,548.67 | 1,467,548.67 |
| 2008-2009 Fixed Carry Forward | 21,942.50 | 134,048.56 | 131,022.06 |
| Total Indirect Costs | 297,653.30 | 1,333,500.11 | 1,336,526.61 |
| 2008-2009 Direct Costs | 12,458,667.80 | 11,310,714.93 | 11,310,714.93 |
| 2010-2011 Rate | 2.39* | 11.79* | 11.82** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,411,980.89 | 11,362,618.53 | 11,362,618.53 |
| Indirect costs based on rate ** multiplied by actual direct costs | 296,646.34 | 1,339,652.72 | 1,343,061.51 |
| 2010-2011 Actual Indirect Costs | 305,811.59 | 1,355,173.95 | 1,355,173.95 |
| 2008-2009 Fixed Carry Forward | 21,942.50 | 134,048.56 | 131,022.06 |
| Total Indirect Costs | 283,869.09 | 1,221,125.39 | 1,224,151.89 |
| Over/(Under) Recovery | 12,777.25 | 118,527.33 | 118,909.62 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 305,811.59 | 1,355,173.95 | 1,355,173.95 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 12,777.25 | 118,527.33 | 118,909.62 |
| Total Projected Indirect 2012-2013 (Numerator) | 293,034.34 | 1,236,646.62 | 1,236,264.33 |
| Direct Costs | 12,411,980.89 | 11,362,618.53 | 11,362,618.53 |
| Rate for 2012-2013 ** | 2.36* | 10.88* | 10.88** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 05065**
**Form R0418**

*** Final ***

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 32,061.00 | 275,413.64 | 275,413.64 |
| 2008-2009 Fixed Carry Forward | 430.87 | -17,321.34 | -17,321.34 |
| Total Indirect Costs | 31,630.13 | 292,734.98 | 292,734.98 |
| 2008-2009 Direct Costs | 2,283,621.97 | 2,040,269.33 | 2,040,269.33 |
| 2010-2011 Rate | 1.39* | 14.35* | 14.35** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,099,193.08 | 1,883,163.96 | 1,883,163.96 |
| Indirect costs based on rate ** multiplied by actual direct costs | 29,178.78 | 270,234.03 | 270,234.03 |
| 2010-2011 Actual Indirect Costs | 79,812.58 | 295,841.70 | 295,841.70 |
| 2008-2009 Fixed Carry Forward | 430.87 | -17,321.34 | -17,321.34 |
| Total Indirect Costs | 79,381.71 | 313,163.04 | 313,163.04 |
| Over/(Under) Recovery | -50,202.93 | -42,929.01 | -42,929.01 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 79,812.58 | 295,841.70 | 295,841.70 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -50,202.93 | -42,929.01 | -42,929.01 |
| Total Projected Indirect 2012-2013 (Numerator) | 130,015.51 | 338,770.71 | 338,770.71 |
| Direct Costs | 2,099,193.08 | 1,883,163.96 | 1,883,163.96 |
| Rate for 2012-2013 ** | 6.19* | 17.99* | 17.99** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 05070**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 350,004.01 | 1,310,855.74 | 1,310,855.74 |
| 2008-2009 Fixed Carry Forward | -4,814.27 | 0.00 | -35,009.00 |
| Total Indirect Costs | 354,818.28 | 1,310,855.74 | 1,345,864.74 |
| 2008-2009 Direct Costs | 9,291,940.65 | 8,331,088.92 | 8,331,088.92 |
| 2010-2011 Rate | 3.82* | 15.73* | 16.15** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,757,206.42 | 7,973,886.46 | 7,973,886.46 |
| Indirect costs based on rate ** multiplied by actual direct costs | 334,525.29 | 1,196,082.97 | 1,287,782.66 |
| 2010-2011 Actual Indirect Costs | 341,669.35 | 1,124,989.31 | 1,124,989.31 |
| 2008-2009 Fixed Carry Forward | -4,814.27 | 0.00 | -35,009.00 |
| Total Indirect Costs | 346,483.62 | 1,124,989.31 | 1,159,998.31 |
| Over/(Under) Recovery | -11,958.33 | 0.00 | 127,784.35 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 341,669.35 | 1,124,989.31 | 1,124,989.31 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -11,958.33 | 0.00 | 127,784.35 |
| Total Projected Indirect 2012-2013 (Numerator) | 353,627.68 | 1,124,989.31 | 997,204.96 |
| Direct Costs | 8,757,206.42 | 7,973,886.46 | 7,973,886.46 |
| Rate for 2012-2013 ** | 4.04* | 14.11* | 12.51** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 05901**
**Form R0418**

*** Final ***

Concord Montessori and Community School
5055 COREY RD
MANCELONA, MI 49659

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 116,256.00 | 116,256.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 12,668.89 |
| Total Indirect Costs | 0.00 | 116,256.00 | 103,587.11 |
| 2008-2009 Direct Costs | 1,045,769.00 | 929,513.00 | 929,513.00 |
| 2010-2011 Rate | 0.00* | 12.51* | 11.14** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,240,297.00 | 1,133,449.00 | 1,133,449.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 141,794.47 | 126,266.22 |
| 2010-2011 Actual Indirect Costs | 0.00 | 106,848.00 | 106,848.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 12,668.89 |
| Total Indirect Costs | 0.00 | 106,848.00 | 94,179.11 |
| Over/(Under) Recovery | 0.00 | 34,946.47 | 32,087.11 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 106,848.00 | 106,848.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 34,946.47 | 32,087.11 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 71,901.53 | 74,760.89 |
| Direct Costs | 1,240,297.00 | 1,133,449.00 | 1,133,449.00 |
| Rate for 2012-2013 ** | 0.00* | 6.34* | 6.60** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 06010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 76,614.89 | 380,323.36 | 380,323.36 |
| 2008-2009 Fixed Carry Forward | -36,522.34 | -31,884.33 | -32,166.05 |
| Total Indirect Costs | 113,137.23 | 412,207.69 | 412,489.41 |
| 2008-2009 Direct Costs | 2,935,423.23 | 2,631,714.76 | 2,631,714.76 |
| 2010-2011 Rate | 3.85* | 15.66* | 15.67** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,825,445.24 | 2,495,239.54 | 2,495,239.54 |
| Indirect costs based on rate ** multiplied by actual direct costs | 108,779.64 | 374,285.93 | 391,004.04 |
| 2010-2011 Actual Indirect Costs | 64,799.48 | 395,005.18 | 395,005.18 |
| 2008-2009 Fixed Carry Forward | -36,522.34 | -31,884.33 | -32,166.05 |
| Total Indirect Costs | 101,321.82 | 426,889.51 | 427,171.23 |
| Over/(Under) Recovery | 7,457.82 | 0.00 | -36,167.19 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 64,799.48 | 395,005.18 | 395,005.18 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 7,457.82 | 0.00 | -36,167.19 |
| Total Projected Indirect 2012-2013 (Numerator) | 57,341.66 | 395,005.18 | 431,172.37 |
| Direct Costs | 2,825,445.24 | 2,495,239.54 | 2,495,239.54 |
| Rate for 2012-2013 ** | 2.03* | 15.83* | 17.28** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 06020**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 97,124.30 | 513,889.54 | 513,889.54 |
| 2008-2009 Fixed Carry Forward | 2,096.78 | 0.00 | -2,920.79 |
| Total Indirect Costs | 95,027.52 | 513,889.54 | 516,810.33 |
| 2008-2009 Direct Costs | 3,445,858.33 | 3,029,093.09 | 3,029,093.09 |
| 2010-2011 Rate | 2.76* | 16.97* | 17.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,395,068.20 | 2,977,407.98 | 2,977,407.98 |
| Indirect costs based on rate ** multiplied by actual direct costs | 93,703.88 | 446,611.20 | 507,945.80 |
| 2010-2011 Actual Indirect Costs | 180,410.57 | 598,070.79 | 598,070.79 |
| 2008-2009 Fixed Carry Forward | 2,096.78 | 0.00 | -2,920.79 |
| Total Indirect Costs | 178,313.79 | 598,070.79 | 600,991.58 |
| Over/(Under) Recovery | -84,609.91 | 0.00 | -93,045.78 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 180,410.57 | 598,070.79 | 598,070.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -84,609.91 | 0.00 | -93,045.78 |
| Total Projected Indirect 2012-2013 (Numerator) | 265,020.48 | 598,070.79 | 691,116.57 |
| Direct Costs | 3,395,068.20 | 2,977,407.98 | 2,977,407.98 |
| Rate for 2012-2013 ** | 7.81* | 20.09* | 23.21** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 06050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 547,829.20 | 2,233,963.67 | 2,233,963.67 |
| 2008-2009 Fixed Carry Forward | -23,791.47 | 0.00 | 53,029.05 |
| Total Indirect Costs | 571,620.67 | 2,233,963.67 | 2,180,934.62 |
| 2008-2009 Direct Costs | 14,925,508.42 | 13,239,373.95 | 13,239,373.95 |
| 2010-2011 Rate | 3.83* | 16.87* | 16.47** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,161,293.26 | 13,409,097.82 | 13,409,097.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 580,677.53 | 2,011,364.67 | 2,208,478.41 |
| 2010-2011 Actual Indirect Costs | 622,514.84 | 2,374,710.28 | 2,374,710.28 |
| 2008-2009 Fixed Carry Forward | -23,791.47 | 0.00 | 53,029.05 |
| Total Indirect Costs | 646,306.31 | 2,374,710.28 | 2,321,681.23 |
| Over/(Under) Recovery | -65,628.78 | 0.00 | -113,202.82 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 622,514.84 | 2,374,710.28 | 2,374,710.28 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -65,628.78 | 0.00 | -113,202.82 |
| Total Projected Indirect 2012-2013 (Numerator) | 688,143.62 | 2,374,710.28 | 2,487,913.10 |
| Direct Costs | 15,161,293.26 | 13,409,097.82 | 13,409,097.82 |
| Rate for 2012-2013 ** | 4.54* | 17.71* | 18.55** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 07010**
**Form R0418**

*** Final ***

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 13,999.00 | 40,123.00 | 40,123.00 |
| 2008-2009 Fixed Carry Forward | -3,291.78 | 0.00 | 177.81 |
| Total Indirect Costs | 17,290.78 | 40,123.00 | 39,945.19 |
| 2008-2009 Direct Costs | 283,607.00 | 257,483.00 | 257,483.00 |
| 2010-2011 Rate | 6.10* | 15.58* | 15.51** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 287,158.00 | 256,855.00 | 256,855.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 17,516.64 | 38,528.25 | 39,838.21 |
| 2010-2011 Actual Indirect Costs | 13,976.00 | 44,279.00 | 44,279.00 |
| 2008-2009 Fixed Carry Forward | -3,291.78 | 0.00 | 177.81 |
| Total Indirect Costs | 17,267.78 | 44,279.00 | 44,101.19 |
| Over/(Under) Recovery | 248.86 | 0.00 | -4,262.98 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 13,976.00 | 44,279.00 | 44,279.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 248.86 | 0.00 | -4,262.98 |
| Total Projected Indirect 2012-2013 (Numerator) | 13,727.14 | 44,279.00 | 48,541.98 |
| Direct Costs | 287,158.00 | 256,855.00 | 256,855.00 |
| Rate for 2012-2013 ** | 4.78* | 17.24* | 18.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 07020**
**Form R0418**

*** Final ***

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 171,378.15 | 687,381.75 | 687,381.75 |
| 2008-2009 Fixed Carry Forward | 0.00 | -49,873.90 | -57,827.42 |
| Total Indirect Costs | 171,378.15 | 737,255.65 | 745,209.17 |
| 2008-2009 Direct Costs | 5,587,665.11 | 5,071,661.51 | 5,071,661.51 |
| 2010-2011 Rate | 3.07* | 14.54* | 14.69** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,715,634.92 | 5,171,754.97 | 5,171,754.97 |
| Indirect costs based on rate ** multiplied by actual direct costs | 175,469.99 | 751,973.17 | 759,730.81 |
| 2010-2011 Actual Indirect Costs | 154,533.52 | 698,413.47 | 698,413.47 |
| 2008-2009 Fixed Carry Forward | 0.00 | -49,873.90 | -57,827.42 |
| Total Indirect Costs | 154,533.52 | 748,287.37 | 756,240.89 |
| Over/(Under) Recovery | 20,936.47 | 3,685.80 | 3,489.92 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 154,533.52 | 698,413.47 | 698,413.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 20,936.47 | 3,685.80 | 3,489.92 |
| Total Projected Indirect 2012-2013 (Numerator) | 133,597.05 | 694,727.67 | 694,923.55 |
| Direct Costs | 5,715,634.92 | 5,171,754.97 | 5,171,754.97 |
| Rate for 2012-2013 ** | 2.34* | 13.43* | 13.44** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 07040**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 255,619.46 | 947,009.75 | 947,009.75 |
| 2008-2009 Fixed Carry Forward | -6,747.51 | 0.00 | 79,199.58 |
| Total Indirect Costs | 262,366.97 | 947,009.75 | 867,810.17 |
| 2008-2009 Direct Costs | 6,486,129.75 | 5,794,739.46 | 5,794,739.46 |
| 2010-2011 Rate | 4.05* | 16.34* | 14.98** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,525,359.79 | 5,903,829.49 | 5,903,829.49 |
| Indirect costs based on rate ** multiplied by actual direct costs | 264,277.07 | 885,574.42 | 884,393.66 |
| 2010-2011 Actual Indirect Costs | 261,141.47 | 882,671.77 | 882,671.77 |
| 2008-2009 Fixed Carry Forward | -6,747.51 | 0.00 | 79,199.58 |
| Total Indirect Costs | 267,888.98 | 882,671.77 | 803,472.19 |
| Over/(Under) Recovery | -3,611.91 | 0.00 | 80,921.47 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 261,141.47 | 882,671.77 | 882,671.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -3,611.91 | 0.00 | 80,921.47 |
| Total Projected Indirect 2012-2013 (Numerator) | 264,753.38 | 882,671.77 | 801,750.30 |
| Direct Costs | 6,525,359.79 | 5,903,829.49 | 5,903,829.49 |
| Rate for 2012-2013 ** | 4.06* | 14.95* | 13.58** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 08000**
**Form R0418**

*** Final ***

Barry ISD
535 WEST WOODLAWN AVE
HASTINGS, MI 49058

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 275,058.29 | 340,687.61 | 340,687.61 |
| 2008-2009 Fixed Carry Forward | 34,009.90 | 50,952.86 | 50,952.86 |
| Total Indirect Costs | 241,048.39 | 289,734.75 | 289,734.75 |
| 2008-2009 Direct Costs | 4,155,589.28 | 4,089,959.96 | 4,089,959.96 |
| 2010-2011 Rate | 5.80* | 7.08* | 7.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,641,902.21 | 4,562,087.83 | 4,562,087.83 |
| Indirect costs based on rate ** multiplied by actual direct costs | 269,230.33 | 322,995.82 | 322,995.82 |
| 2010-2011 Actual Indirect Costs | 276,752.86 | 356,567.24 | 356,567.24 |
| 2008-2009 Fixed Carry Forward | 34,009.90 | 50,952.86 | 50,952.86 |
| Total Indirect Costs | 242,742.96 | 305,614.38 | 305,614.38 |
| Over/(Under) Recovery | 26,487.37 | 17,381.44 | 17,381.44 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 276,752.86 | 356,567.24 | 356,567.24 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 26,487.37 | 17,381.44 | 17,381.44 |
| Total Projected Indirect 2012-2013 (Numerator) | 250,265.49 | 339,185.80 | 339,185.80 |
| Direct Costs | 4,641,902.21 | 4,562,087.83 | 4,562,087.83 |
| Rate for 2012-2013 ** | 5.39* | 7.43* | 7.43** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 08010**
**Form R0418**

*** Final ***

Delton Kellogg Schools
327 NORTH GROVE ST
DELTON, MI 49046

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 512,017.23 | 2,160,861.81 | 2,160,861.81 |
| 2008-2009 Fixed Carry Forward | -90,102.90 | 0.00 | -109,970.46 |
| Total Indirect Costs | 602,120.13 | 2,160,861.81 | 2,270,832.27 |
| 2008-2009 Direct Costs | 14,448,158.21 | 12,799,313.63 | 12,799,313.63 |
| 2010-2011 Rate | 4.17* | 16.88* | 17.74** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,867,527.74 | 11,652,003.39 | 11,652,003.39 |
| Indirect costs based on rate ** multiplied by actual direct costs | 536,575.91 | 1,747,800.51 | 2,067,065.40 |
| 2010-2011 Actual Indirect Costs | 515,087.36 | 1,730,611.71 | 1,730,611.71 |
| 2008-2009 Fixed Carry Forward | -90,102.90 | 0.00 | -109,970.46 |
| Total Indirect Costs | 605,190.26 | 1,730,611.71 | 1,840,582.17 |
| Over/(Under) Recovery | -68,614.35 | 0.00 | 226,483.23 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 515,087.36 | 1,730,611.71 | 1,730,611.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -68,614.35 | 0.00 | 226,483.23 |
| Total Projected Indirect 2012-2013 (Numerator) | 583,701.71 | 1,730,611.71 | 1,504,128.48 |
| Direct Costs | 12,867,527.74 | 11,652,003.39 | 11,652,003.39 |
| Rate for 2012-2013 ** | 4.54* | 14.85* | 12.91** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 08030**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 789,900.34 | 3,708,014.91 | 3,708,014.91 |
| 2008-2009 Fixed Carry Forward | -118,171.30 | 0.00 | -41,489.09 |
| Total Indirect Costs | 908,071.64 | 3,708,014.91 | 3,749,504.00 |
| 2008-2009 Direct Costs | 24,635,943.54 | 21,717,828.97 | 21,717,828.97 |
| 2010-2011 Rate | 3.69* | 17.07* | 17.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,803,135.31 | 21,003,278.09 | 21,003,278.09 |
| Indirect costs based on rate ** multiplied by actual direct costs | 878,335.69 | 3,150,491.71 | 3,625,165.80 |
| 2010-2011 Actual Indirect Costs | 789,941.02 | 3,589,798.24 | 3,589,798.24 |
| 2008-2009 Fixed Carry Forward | -118,171.30 | 0.00 | -41,489.09 |
| Total Indirect Costs | 908,112.32 | 3,589,798.24 | 3,631,287.33 |
| Over/(Under) Recovery | -29,776.63 | 0.00 | -6,121.53 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 789,941.02 | 3,589,798.24 | 3,589,798.24 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -29,776.63 | 0.00 | -6,121.53 |
| Total Projected Indirect 2012-2013 (Numerator) | 819,717.65 | 3,589,798.24 | 3,595,919.77 |
| Direct Costs | 23,803,135.31 | 21,003,278.09 | 21,003,278.09 |
| Rate for 2012-2013 ** | 3.44* | 17.09* | 17.12** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 08050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 621,099.04 | 3,183,354.99 | 3,183,354.99 |
| 2008-2009 Fixed Carry Forward | 307,502.46 | 0.00 | 625,734.04 |
| Total Indirect Costs | 313,596.58 | 3,183,354.99 | 2,557,620.95 |
| 2008-2009 Direct Costs | 26,501,650.93 | 23,939,394.98 | 23,939,394.98 |
| 2010-2011 Rate | 1.18* | 13.30* | 10.68** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 25,537,851.34 | 23,134,982.66 | 23,134,982.66 |
| Indirect costs based on rate ** multiplied by actual direct costs | 301,346.65 | 3,076,952.69 | 2,470,816.15 |
| 2010-2011 Actual Indirect Costs | 624,219.55 | 3,027,088.23 | 3,027,088.23 |
| 2008-2009 Fixed Carry Forward | 307,502.46 | 0.00 | 625,734.04 |
| Total Indirect Costs | 316,717.09 | 3,027,088.23 | 2,401,354.19 |
| Over/(Under) Recovery | -15,370.44 | 49,864.46 | 69,461.96 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 624,219.55 | 3,027,088.23 | 3,027,088.23 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -15,370.44 | 49,864.46 | 69,461.96 |
| Total Projected Indirect 2012-2013 (Numerator) | 639,589.99 | 2,977,223.77 | 2,957,626.27 |
| Direct Costs | 25,537,851.34 | 23,134,982.66 | 23,134,982.66 |
| Rate for 2012-2013 ** | 2.50* | 12.87* | 12.78** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 09000**
**Form R0418**

*** Final ***

Bay-Arenac ISD
4228 2 MILE RD
BAY CITY, MI 48706

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,920,907.95 | 3,415,532.96 | 3,415,532.96 |
| 2008-2009 Fixed Carry Forward | -78,263.36 | 9,525.50 | -10,286.65 |
| Total Indirect Costs | 1,999,171.31 | 3,406,007.46 | 3,425,819.61 |
| 2008-2009 Direct Costs | 25,213,866.43 | 23,719,241.42 | 23,719,241.42 |
| 2010-2011 Rate | 7.93* | 14.36* | 14.44** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 28,625,602.18 | 27,100,670.36 | 27,100,670.36 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,270,010.25 | 3,891,656.26 | 3,913,336.80 |
| 2010-2011 Actual Indirect Costs | 1,576,957.85 | 3,101,889.67 | 3,101,889.67 |
| 2008-2009 Fixed Carry Forward | -78,263.36 | 9,525.50 | -10,286.65 |
| Total Indirect Costs | 1,655,221.21 | 3,092,364.17 | 3,112,176.32 |
| Over/(Under) Recovery | 614,789.04 | 799,292.09 | 801,160.48 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,576,957.85 | 3,101,889.67 | 3,101,889.67 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 614,789.04 | 799,292.09 | 801,160.48 |
| Total Projected Indirect 2012-2013 (Numerator) | 962,168.81 | 2,302,597.58 | 2,300,729.19 |
| Direct Costs | 28,625,602.18 | 27,100,670.36 | 27,100,670.36 |
| Rate for 2012-2013 ** | 3.36* | 8.50* | 8.49** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 09010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,292,173.31 | 10,420,455.65 | 10,420,455.65 |
| 2008-2009 Fixed Carry Forward | -212,977.85 | -470,832.76 | -497,417.49 |
| Total Indirect Costs | 2,505,151.16 | 10,891,288.41 | 10,917,873.14 |
| 2008-2009 Direct Costs | 74,680,943.78 | 66,552,661.44 | 66,552,661.44 |
| 2010-2011 Rate | 3.35* | 16.36* | 16.40** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 68,886,805.89 | 61,177,648.92 | 61,177,648.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,307,708.00 | 9,176,647.34 | 10,033,134.42 |
| 2010-2011 Actual Indirect Costs | 2,008,450.07 | 9,717,607.04 | 9,717,607.04 |
| 2008-2009 Fixed Carry Forward | -212,977.85 | -470,832.76 | -497,417.49 |
| Total Indirect Costs | 2,221,427.92 | 10,188,439.80 | 10,215,024.53 |
| Over/(Under) Recovery | 86,280.08 | 0.00 | -181,890.11 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,008,450.07 | 9,717,607.04 | 9,717,607.04 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 86,280.08 | 0.00 | -181,890.11 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,922,169.99 | 9,717,607.04 | 9,899,497.15 |
| Direct Costs | 68,886,805.89 | 61,177,648.92 | 61,177,648.92 |
| Rate for 2012-2013 ** | 2.79* | 15.88* | 16.18** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 09030**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 389,018.25 | 2,419,417.37 | 2,419,417.37 |
| 2008-2009 Fixed Carry Forward | -73,920.98 | 171,232.41 | 174,943.95 |
| Total Indirect Costs | 462,939.23 | 2,248,184.96 | 2,244,473.42 |
| 2008-2009 Direct Costs | 20,416,841.87 | 18,386,442.75 | 18,386,442.75 |
| 2010-2011 Rate | 2.27* | 12.23* | 12.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,351,007.73 | 16,917,843.53 | 16,917,843.53 |
| Indirect costs based on rate ** multiplied by actual direct costs | 439,267.88 | 2,069,052.26 | 2,065,668.70 |
| 2010-2011 Actual Indirect Costs | 533,894.01 | 2,967,058.21 | 2,967,058.21 |
| 2008-2009 Fixed Carry Forward | -73,920.98 | 171,232.41 | 174,943.95 |
| Total Indirect Costs | 607,814.99 | 2,795,825.80 | 2,792,114.26 |
| Over/(Under) Recovery | -168,547.11 | -726,773.54 | -726,445.56 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 533,894.01 | 2,967,058.21 | 2,967,058.21 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -168,547.11 | -726,773.54 | -726,445.56 |
| Total Projected Indirect 2012-2013 (Numerator) | 702,441.12 | 3,693,831.75 | 3,693,503.77 |
| Direct Costs | 19,351,007.73 | 16,917,843.53 | 16,917,843.53 |
| Rate for 2012-2013 ** | 3.63* | 21.83* | 21.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 09050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 521,295.04 | 2,179,684.33 | 2,179,684.33 |
| 2008-2009 Fixed Carry Forward | -95,290.89 | 0.00 | -39,717.91 |
| Total Indirect Costs | 616,585.93 | 2,179,684.33 | 2,219,402.24 |
| 2008-2009 Direct Costs | 15,376,135.78 | 13,717,746.49 | 13,717,746.49 |
| 2010-2011 Rate | 4.01* | 15.89* | 16.18** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,792,689.97 | 13,113,427.05 | 13,113,427.05 |
| Indirect costs based on rate ** multiplied by actual direct costs | 593,186.87 | 1,967,014.06 | 2,121,752.50 |
| 2010-2011 Actual Indirect Costs | 473,603.28 | 2,152,866.20 | 2,152,866.20 |
| 2008-2009 Fixed Carry Forward | -95,290.89 | 0.00 | -39,717.91 |
| Total Indirect Costs | 568,894.17 | 2,152,866.20 | 2,192,584.11 |
| Over/(Under) Recovery | 24,292.70 | 0.00 | -70,831.61 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 473,603.28 | 2,152,866.20 | 2,152,866.20 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 24,292.70 | 0.00 | -70,831.61 |
| Total Projected Indirect 2012-2013 (Numerator) | 449,310.58 | 2,152,866.20 | 2,223,697.81 |
| Direct Costs | 14,792,689.97 | 13,113,427.05 | 13,113,427.05 |
| Rate for 2012-2013 ** | 3.04* | 16.42* | 16.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 09090**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 323,921.68 | 1,717,255.81 | 1,717,255.81 |
| 2008-2009 Fixed Carry Forward | 3,384.14 | -76,182.02 | -76,182.02 |
| Total Indirect Costs | 320,537.54 | 1,793,437.83 | 1,793,437.83 |
| 2008-2009 Direct Costs | 13,728,308.08 | 12,334,973.95 | 12,334,973.95 |
| 2010-2011 Rate | 2.33* | 14.54* | 14.54** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,614,493.04 | 11,463,099.39 | 11,463,099.39 |
| Indirect costs based on rate ** multiplied by actual direct costs | 293,917.69 | 1,666,734.65 | 1,666,734.65 |
| 2010-2011 Actual Indirect Costs | 91,433.89 | 1,242,827.54 | 1,242,827.54 |
| 2008-2009 Fixed Carry Forward | 3,384.14 | -76,182.02 | -76,182.02 |
| Total Indirect Costs | 88,049.75 | 1,319,009.56 | 1,319,009.56 |
| Over/(Under) Recovery | 205,867.94 | 347,725.09 | 347,725.09 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 91,433.89 | 1,242,827.54 | 1,242,827.54 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 205,867.94 | 347,725.09 | 347,725.09 |
| Total Projected Indirect 2012-2013 (Numerator) | -114,434.05 | 895,102.45 | 895,102.45 |
| Direct Costs | 12,614,493.04 | 11,463,099.39 | 11,463,099.39 |
| Rate for 2012-2013 ** | 0.00* | 7.81* | 7.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 09901**
**Form R0418**

*** Final ***

Bay-Arenac Community High School
1608 HUDSON ST
ESSEXVILLE, MI 48732

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 124,585.35 | 124,585.35 |
| 2008-2009 Fixed Carry Forward | 2,059.85 | 25,856.44 | 25,856.44 |
| Total Indirect Costs | -2,059.85 | 98,728.91 | 98,728.91 |
| 2008-2009 Direct Costs | 1,373,230.82 | 1,248,645.47 | 1,248,645.47 |
| 2010-2011 Rate | 0.00* | 7.91* | 7.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,445,890.80 | 1,305,625.45 | 1,305,625.45 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 103,274.97 | 103,274.97 |
| 2010-2011 Actual Indirect Costs | 0.00 | 140,265.35 | 140,265.35 |
| 2008-2009 Fixed Carry Forward | 2,059.85 | 25,856.44 | 25,856.44 |
| Total Indirect Costs | -2,059.85 | 114,408.91 | 114,408.91 |
| Over/(Under) Recovery | 0.00 | -11,133.94 | -11,133.94 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 140,265.35 | 140,265.35 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | -11,133.94 | -11,133.94 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 151,399.29 | 151,399.29 |
| Direct Costs | 1,445,890.80 | 1,305,625.45 | 1,305,625.45 |
| Rate for 2012-2013 ** | 0.00* | 11.60* | 11.60** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 09902**
**Form R0418**

*** Final ***

Bay County PSA
1110 STATE ST
BAY CITY, MI 48706

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 14,457.38 | 178,960.80 | 178,960.80 |
| 2008-2009 Fixed Carry Forward | -4,060.88 | -39,565.97 | -39,565.97 |
| Total Indirect Costs | 18,518.26 | 218,526.77 | 218,526.77 |
| 2008-2009 Direct Costs | 1,861,397.79 | 1,696,894.37 | 1,696,894.37 |
| 2010-2011 Rate | 0.99* | 12.88* | 12.88** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,069,792.72 | 1,909,868.72 | 1,909,868.72 |
| Indirect costs based on rate ** multiplied by actual direct costs | 20,490.95 | 245,991.09 | 245,991.09 |
| 2010-2011 Actual Indirect Costs | 15,162.97 | 175,086.97 | 175,086.97 |
| 2008-2009 Fixed Carry Forward | -4,060.88 | -39,565.97 | -39,565.97 |
| Total Indirect Costs | 19,223.85 | 214,652.94 | 214,652.94 |
| Over/(Under) Recovery | 1,267.10 | 31,338.15 | 31,338.15 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 15,162.97 | 175,086.97 | 175,086.97 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,267.10 | 31,338.15 | 31,338.15 |
| Total Projected Indirect 2012-2013 (Numerator) | 13,895.87 | 143,748.82 | 143,748.82 |
| Direct Costs | 2,069,792.72 | 1,909,868.72 | 1,909,868.72 |
| Rate for 2012-2013 ** | 0.67* | 7.53* | 7.53** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 10015**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 535,203.94 | 2,150,503.36 | 2,150,503.36 |
| 2008-2009 Fixed Carry Forward | -161,604.32 | -207,825.08 | -204,012.28 |
| Total Indirect Costs | 696,808.26 | 2,358,328.44 | 2,354,515.64 |
| 2008-2009 Direct Costs | 15,920,735.94 | 14,305,436.52 | 14,305,436.52 |
| 2010-2011 Rate | 4.38* | 16.49* | 16.46** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,592,946.82 | 13,044,660.24 | 13,044,660.24 |
| Indirect costs based on rate ** multiplied by actual direct costs | 639,171.07 | 1,956,699.04 | 2,147,151.08 |
| 2010-2011 Actual Indirect Costs | 919,983.60 | 2,468,270.18 | 2,468,270.18 |
| 2008-2009 Fixed Carry Forward | -161,604.32 | -207,825.08 | -204,012.28 |
| Total Indirect Costs | 1,081,587.92 | 2,676,095.26 | 2,672,282.46 |
| Over/(Under) Recovery | -442,416.85 | 0.00 | -525,131.38 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 919,983.60 | 2,468,270.18 | 2,468,270.18 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -442,416.85 | 0.00 | -525,131.38 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,362,400.45 | 2,468,270.18 | 2,993,401.56 |
| Direct Costs | 14,592,946.82 | 13,044,660.24 | 13,044,660.24 |
| Rate for 2012-2013 ** | 9.34* | 18.92* | 22.95** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 10025**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 50,722.01 | 540,221.60 | 540,221.60 |
| 2008-2009 Fixed Carry Forward | -6,396.30 | -40,135.16 | -40,135.16 |
| Total Indirect Costs | 57,118.31 | 580,356.76 | 580,356.76 |
| 2008-2009 Direct Costs | 5,010,855.06 | 4,521,355.47 | 4,521,355.47 |
| 2010-2011 Rate | 1.14* | 12.84* | 12.84** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,167,278.83 | 4,699,822.00 | 4,699,822.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 58,906.98 | 603,457.14 | 603,457.14 |
| 2010-2011 Actual Indirect Costs | 87,641.24 | 555,098.07 | 555,098.07 |
| 2008-2009 Fixed Carry Forward | -6,396.30 | -40,135.16 | -40,135.16 |
| Total Indirect Costs | 94,037.54 | 595,233.23 | 595,233.23 |
| Over/(Under) Recovery | -35,130.56 | 8,223.91 | 8,223.91 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 87,641.24 | 555,098.07 | 555,098.07 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -35,130.56 | 8,223.91 | 8,223.91 |
| Total Projected Indirect 2012-2013 (Numerator) | 122,771.80 | 546,874.16 | 546,874.16 |
| Direct Costs | 5,167,278.83 | 4,699,822.00 | 4,699,822.00 |
| Rate for 2012-2013 ** | 2.38* | 11.64* | 11.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11000**
**Form R0418**

*** Final ***

Berrien RESA
711 SAINT JOSEPH AVE
BERRIEN SPRINGS, MI 49103

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,134,286.81 | 3,571,003.41 | 3,571,003.41 |
| 2008-2009 Fixed Carry Forward | 106,862.87 | 0.00 | 125,857.41 |
| Total Indirect Costs | 2,027,423.94 | 3,571,003.41 | 3,445,146.00 |
| 2008-2009 Direct Costs | 29,033,447.38 | 27,596,730.78 | 27,596,730.78 |
| 2010-2011 Rate | 6.98* | 12.94* | 12.48** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 28,164,690.12 | 26,790,734.85 | 26,790,734.85 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,965,895.37 | 3,466,721.09 | 3,343,483.71 |
| 2010-2011 Actual Indirect Costs | 1,926,316.83 | 3,313,674.10 | 3,313,674.10 |
| 2008-2009 Fixed Carry Forward | 106,862.87 | 0.00 | 125,857.41 |
| Total Indirect Costs | 1,819,453.96 | 3,313,674.10 | 3,187,816.69 |
| Over/(Under) Recovery | 146,441.41 | 153,046.99 | 155,667.02 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,926,316.83 | 3,313,674.10 | 3,313,674.10 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 146,441.41 | 153,046.99 | 155,667.02 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,779,875.42 | 3,160,627.11 | 3,158,007.08 |
| Direct Costs | 28,164,690.12 | 26,790,734.85 | 26,790,734.85 |
| Rate for 2012-2013 ** | 6.32* | 11.80* | 11.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,693,321.77 | 5,800,611.00 | 5,800,611.00 |
| 2008-2009 Fixed Carry Forward | 34,653.41 | 0.00 | 1,951,057.66 |
| Total Indirect Costs | 1,658,668.36 | 5,800,611.00 | 3,849,553.34 |
| 2008-2009 Direct Costs | 42,615,330.24 | 38,508,041.01 | 38,508,041.01 |
| 2010-2011 Rate | 3.89* | 15.06* | 10.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 35,299,288.96 | 31,996,758.83 | 31,996,758.83 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,373,142.34 | 4,799,513.82 | 3,199,675.88 |
| 2010-2011 Actual Indirect Costs | 1,300,881.08 | 4,603,411.21 | 4,603,411.21 |
| 2008-2009 Fixed Carry Forward | 34,653.41 | 0.00 | 1,951,057.66 |
| Total Indirect Costs | 1,266,227.67 | 4,603,411.21 | 2,652,353.55 |
| Over/(Under) Recovery | 106,914.67 | 0.00 | 547,322.33 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,300,881.08 | 4,603,411.21 | 4,603,411.21 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 106,914.67 | 0.00 | 547,322.33 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,193,966.41 | 4,603,411.21 | 4,056,088.88 |
| Direct Costs | 35,299,288.96 | 31,996,758.83 | 31,996,758.83 |
| Rate for 2012-2013 ** | 3.38* | 14.39* | 12.68** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11020**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 467,447.64 | 2,950,643.92 | 2,950,643.92 |
| 2008-2009 Fixed Carry Forward | 8,212.46 | 0.00 | 229,004.26 |
| Total Indirect Costs | 459,235.18 | 2,950,643.92 | 2,721,639.66 |
| 2008-2009 Direct Costs | 22,405,803.92 | 19,922,607.64 | 19,922,607.64 |
| 2010-2011 Rate | 2.05* | 14.81* | 13.66** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,113,818.02 | 20,693,895.54 | 20,693,895.54 |
| Indirect costs based on rate ** multiplied by actual direct costs | 473,833.27 | 3,064,765.93 | 2,826,786.13 |
| 2010-2011 Actual Indirect Costs | 674,132.35 | 3,094,054.83 | 3,094,054.83 |
| 2008-2009 Fixed Carry Forward | 8,212.46 | 0.00 | 229,004.26 |
| Total Indirect Costs | 665,919.89 | 3,094,054.83 | 2,865,050.57 |
| Over/(Under) Recovery | -192,086.62 | -29,288.90 | -38,264.44 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 674,132.35 | 3,094,054.83 | 3,094,054.83 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -192,086.62 | -29,288.90 | -38,264.44 |
| Total Projected Indirect 2012-2013 (Numerator) | 866,218.97 | 3,123,343.73 | 3,132,319.27 |
| Direct Costs | 23,113,818.02 | 20,693,895.54 | 20,693,895.54 |
| Rate for 2012-2013 ** | 3.75* | 15.09* | 15.14** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11030**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 446,808.08 | 2,772,923.94 | 2,772,923.94 |
| 2008-2009 Fixed Carry Forward | -35,502.96 | 4,909.95 | -17,167.07 |
| Total Indirect Costs | 482,311.04 | 2,768,013.99 | 2,790,091.01 |
| 2008-2009 Direct Costs | 23,450,327.98 | 21,124,212.12 | 21,124,212.12 |
| 2010-2011 Rate | 2.06* | 13.10* | 13.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,573,663.15 | 21,550,260.01 | 21,550,260.01 |
| Indirect costs based on rate ** multiplied by actual direct costs | 485,617.46 | 2,823,084.06 | 2,846,789.35 |
| 2010-2011 Actual Indirect Costs | 532,984.09 | 2,556,387.23 | 2,556,387.23 |
| 2008-2009 Fixed Carry Forward | -35,502.96 | 4,909.95 | -17,167.07 |
| Total Indirect Costs | 568,487.05 | 2,551,477.28 | 2,573,554.30 |
| Over/(Under) Recovery | -82,869.59 | 271,606.78 | 273,235.05 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 532,984.09 | 2,556,387.23 | 2,556,387.23 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -82,869.59 | 271,606.78 | 273,235.05 |
| Total Projected Indirect 2012-2013 (Numerator) | 615,853.68 | 2,284,780.45 | 2,283,152.18 |
| Direct Costs | 23,573,663.15 | 21,550,260.01 | 21,550,260.01 |
| Rate for 2012-2013 ** | 2.61* | 10.60* | 10.59** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11033**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 244,057.40 | 966,000.62 | 966,000.62 |
| 2008-2009 Fixed Carry Forward | -41,305.14 | 0.00 | 58,012.25 |
| Total Indirect Costs | 285,362.54 | 966,000.62 | 907,988.37 |
| 2008-2009 Direct Costs | 6,873,254.18 | 6,151,310.96 | 6,151,310.96 |
| 2010-2011 Rate | 4.15* | 15.70* | 14.76** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,153,613.95 | 6,352,714.47 | 6,352,714.47 |
| Indirect costs based on rate ** multiplied by actual direct costs | 296,874.98 | 952,907.17 | 937,660.66 |
| 2010-2011 Actual Indirect Costs | 294,312.14 | 1,095,211.62 | 1,095,211.62 |
| 2008-2009 Fixed Carry Forward | -41,305.14 | 0.00 | 58,012.25 |
| Total Indirect Costs | 335,617.28 | 1,095,211.62 | 1,037,199.37 |
| Over/(Under) Recovery | -38,742.30 | 0.00 | -99,538.71 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 294,312.14 | 1,095,211.62 | 1,095,211.62 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -38,742.30 | 0.00 | -99,538.71 |
| Total Projected Indirect 2012-2013 (Numerator) | 333,054.44 | 1,095,211.62 | 1,194,750.33 |
| Direct Costs | 7,153,613.95 | 6,352,714.47 | 6,352,714.47 |
| Rate for 2012-2013 ** | 4.66* | 17.24* | 18.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11160**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 91,150.81 | 342,777.35 | 342,777.35 |
| 2008-2009 Fixed Carry Forward | -20,967.34 | 0.00 | 0.00 |
| Total Indirect Costs | 112,118.15 | 342,777.35 | 342,777.35 |
| 2008-2009 Direct Costs | 1,763,403.76 | 1,511,777.22 | 1,511,777.22 |
| 2010-2011 Rate | 6.36* | 22.67* | 22.67** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,773,665.81 | 1,486,408.62 | 1,486,408.62 |
| Indirect costs based on rate ** multiplied by actual direct costs | 112,805.15 | 222,961.29 | 336,968.83 |
| 2010-2011 Actual Indirect Costs | 87,160.58 | 374,417.77 | 374,417.77 |
| 2008-2009 Fixed Carry Forward | -20,967.34 | 0.00 | 0.00 |
| Total Indirect Costs | 108,127.92 | 374,417.77 | 374,417.77 |
| Over/(Under) Recovery | 4,677.23 | 0.00 | -37,448.94 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 87,160.58 | 374,417.77 | 374,417.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 4,677.23 | 0.00 | -37,448.94 |
| Total Projected Indirect 2012-2013 (Numerator) | 82,483.35 | 374,417.77 | 411,866.71 |
| Direct Costs | 1,773,665.81 | 1,486,408.62 | 1,486,408.62 |
| Rate for 2012-2013 ** | 4.65* | 25.19* | 27.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11200**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 652,890.68 | 1,661,353.18 | 1,661,353.18 |
| 2008-2009 Fixed Carry Forward | -82,266.22 | 0.00 | 36,262.46 |
| Total Indirect Costs | 735,156.90 | 1,661,353.18 | 1,625,090.72 |
| 2008-2009 Direct Costs | 9,366,983.63 | 8,358,521.13 | 8,358,521.13 |
| 2010-2011 Rate | 7.85* | 19.88* | 19.44** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,152,606.33 | 10,003,504.62 | 10,003,504.62 |
| Indirect costs based on rate ** multiplied by actual direct costs | 875,479.60 | 1,500,525.69 | 1,944,681.30 |
| 2010-2011 Actual Indirect Costs | 657,439.14 | 1,806,540.85 | 1,806,540.85 |
| 2008-2009 Fixed Carry Forward | -82,266.22 | 0.00 | 36,262.46 |
| Total Indirect Costs | 739,705.36 | 1,806,540.85 | 1,770,278.39 |
| Over/(Under) Recovery | 135,774.24 | 0.00 | 174,402.91 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 657,439.14 | 1,806,540.85 | 1,806,540.85 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 135,774.24 | 0.00 | 174,402.91 |
| Total Projected Indirect 2012-2013 (Numerator) | 521,664.90 | 1,806,540.85 | 1,632,137.94 |
| Direct Costs | 11,152,606.33 | 10,003,504.62 | 10,003,504.62 |
| Rate for 2012-2013 ** | 4.68* | 18.06* | 16.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11210**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 267,159.85 | 1,264,920.88 | 1,264,920.88 |
| 2008-2009 Fixed Carry Forward | 80,635.33 | 493.53 | 493.53 |
| Total Indirect Costs | 186,524.52 | 1,264,427.35 | 1,264,427.35 |
| 2008-2009 Direct Costs | 11,323,099.10 | 10,325,338.07 | 10,325,338.07 |
| 2010-2011 Rate | 1.65* | 12.25* | 12.25** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,979,369.56 | 9,978,203.16 | 9,978,203.16 |
| Indirect costs based on rate ** multiplied by actual direct costs | 181,159.60 | 1,222,329.89 | 1,222,329.89 |
| 2010-2011 Actual Indirect Costs | 281,856.61 | 1,283,023.01 | 1,283,023.01 |
| 2008-2009 Fixed Carry Forward | 80,635.33 | 493.53 | 493.53 |
| Total Indirect Costs | 201,221.28 | 1,282,529.48 | 1,282,529.48 |
| Over/(Under) Recovery | -20,061.68 | -60,199.59 | -60,199.59 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 281,856.61 | 1,283,023.01 | 1,283,023.01 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -20,061.68 | -60,199.59 | -60,199.59 |
| Total Projected Indirect 2012-2013 (Numerator) | 301,918.29 | 1,343,222.60 | 1,343,222.60 |
| Direct Costs | 10,979,369.56 | 9,978,203.16 | 9,978,203.16 |
| Rate for 2012-2013 ** | 2.75* | 13.46* | 13.46** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11240**
**Form R0418**

*** Final ***

Berrien Springs Public Schools
1 SYLVESTER AVE
BERRIEN SPRINGS, MI 49103

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 408,117.45 | 1,947,615.97 | 1,947,615.97 |
| 2008-2009 Fixed Carry Forward | 42,182.71 | -38,034.05 | -42,738.56 |
| Total Indirect Costs | 365,934.74 | 1,985,650.02 | 1,990,354.53 |
| 2008-2009 Direct Costs | 15,539,365.99 | 13,999,867.47 | 13,999,867.47 |
| 2010-2011 Rate | 2.35* | 14.18* | 14.22** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 18,778,438.74 | 17,018,132.08 | 17,018,132.08 |
| Indirect costs based on rate ** multiplied by actual direct costs | 441,293.31 | 2,413,171.13 | 2,419,978.38 |
| 2010-2011 Actual Indirect Costs | 506,698.53 | 2,267,005.19 | 2,267,005.19 |
| 2008-2009 Fixed Carry Forward | 42,182.71 | -38,034.05 | -42,738.56 |
| Total Indirect Costs | 464,515.82 | 2,305,039.24 | 2,309,743.75 |
| Over/(Under) Recovery | -23,222.51 | 108,131.89 | 110,234.63 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 506,698.53 | 2,267,005.19 | 2,267,005.19 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -23,222.51 | 108,131.89 | 110,234.63 |
| Total Projected Indirect 2012-2013 (Numerator) | 529,921.04 | 2,158,873.30 | 2,156,770.56 |
| Direct Costs | 18,778,438.74 | 17,018,132.08 | 17,018,132.08 |
| Rate for 2012-2013 ** | 2.82* | 12.69* | 12.67** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11250**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 96,332.00 | 721,160.34 | 721,160.34 |
| 2008-2009 Fixed Carry Forward | -40,789.88 | 59,244.54 | 59,244.54 |
| Total Indirect Costs | 137,121.88 | 661,915.80 | 661,915.80 |
| 2008-2009 Direct Costs | 7,335,700.92 | 6,710,872.58 | 6,710,872.58 |
| 2010-2011 Rate | 1.87* | 9.86* | 9.86** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,494,238.36 | 6,962,838.46 | 6,962,838.46 |
| Indirect costs based on rate ** multiplied by actual direct costs | 140,142.26 | 686,535.87 | 686,535.87 |
| 2010-2011 Actual Indirect Costs | 45,217.61 | 576,617.51 | 576,617.51 |
| 2008-2009 Fixed Carry Forward | -40,789.88 | 59,244.54 | 59,244.54 |
| Total Indirect Costs | 86,007.49 | 517,372.97 | 517,372.97 |
| Over/(Under) Recovery | 54,134.77 | 169,162.90 | 169,162.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 45,217.61 | 576,617.51 | 576,617.51 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 54,134.77 | 169,162.90 | 169,162.90 |
| Total Projected Indirect 2012-2013 (Numerator) | -8,917.16 | 407,454.61 | 407,454.61 |
| Direct Costs | 7,494,238.36 | 6,962,838.46 | 6,962,838.46 |
| Rate for 2012-2013 ** | 0.00* | 5.85* | 5.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11300**
**Form R0418**

*** Final ***

Niles Community Schools
111 SPRUCE ST
NILES, MI 49120

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 685,990.87 | 4,252,275.70 | 4,252,275.70 |
| 2008-2009 Fixed Carry Forward | 37,162.60 | -278,356.67 | -278,356.67 |
| Total Indirect Costs | 648,828.27 | 4,530,632.37 | 4,530,632.37 |
| 2008-2009 Direct Costs | 35,899,373.51 | 32,333,088.68 | 32,333,088.68 |
| 2010-2011 Rate | 1.81* | 14.01* | 14.01** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 35,003,429.08 | 31,710,023.68 | 31,710,023.68 |
| Indirect costs based on rate ** multiplied by actual direct costs | 633,562.07 | 4,442,574.32 | 4,442,574.32 |
| 2010-2011 Actual Indirect Costs | 528,374.32 | 3,821,779.72 | 3,821,779.72 |
| 2008-2009 Fixed Carry Forward | 37,162.60 | -278,356.67 | -278,356.67 |
| Total Indirect Costs | 491,211.72 | 4,100,136.39 | 4,100,136.39 |
| Over/(Under) Recovery | 142,350.35 | 342,437.93 | 342,437.93 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 528,374.32 | 3,821,779.72 | 3,821,779.72 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 142,350.35 | 342,437.93 | 342,437.93 |
| Total Projected Indirect 2012-2013 (Numerator) | 386,023.97 | 3,479,341.79 | 3,479,341.79 |
| Direct Costs | 35,003,429.08 | 31,710,023.68 | 31,710,023.68 |
| Rate for 2012-2013 ** | 1.10* | 10.97* | 10.97** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11310**
**Form R0418**

*** Final ***

Buchanan Community Schools
401 WEST CHICAGO ST
BUCHANAN, MI 49107

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 519,448.95 | 1,644,480.80 | 1,644,480.80 |
| 2008-2009 Fixed Carry Forward | 140,862.51 | 0.00 | 454,217.32 |
| Total Indirect Costs | 378,586.44 | 1,644,480.80 | 1,190,263.48 |
| 2008-2009 Direct Costs | 13,499,431.16 | 12,374,399.31 | 12,374,399.31 |
| 2010-2011 Rate | 2.80* | 13.29* | 9.62** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,209,641.37 | 12,077,184.23 | 12,077,184.23 |
| Indirect costs based on rate ** multiplied by actual direct costs | 369,869.96 | 1,605,057.78 | 1,161,825.12 |
| 2010-2011 Actual Indirect Costs | 853,857.90 | 1,986,315.04 | 1,986,315.04 |
| 2008-2009 Fixed Carry Forward | 140,862.51 | 0.00 | 454,217.32 |
| Total Indirect Costs | 712,995.39 | 1,986,315.04 | 1,532,097.72 |
| Over/(Under) Recovery | -343,125.43 | -381,257.26 | -370,272.60 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 853,857.90 | 1,986,315.04 | 1,986,315.04 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -343,125.43 | -381,257.26 | -370,272.60 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,196,983.33 | 2,367,572.30 | 2,356,587.64 |
| Direct Costs | 13,209,641.37 | 12,077,184.23 | 12,077,184.23 |
| Rate for 2012-2013 ** | 9.06* | 19.60* | 19.51** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11320**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 325,440.09 | 1,335,608.08 | 1,335,608.08 |
| 2008-2009 Fixed Carry Forward | 2,469.71 | 130,039.50 | 132,398.60 |
| Total Indirect Costs | 322,970.38 | 1,205,568.58 | 1,203,209.48 |
| 2008-2009 Direct Costs | 10,807,277.46 | 9,797,109.47 | 9,797,109.47 |
| 2010-2011 Rate | 2.99* | 12.31* | 12.28** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,995,979.70 | 9,923,440.50 | 9,923,440.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 328,779.79 | 1,221,575.53 | 1,218,598.49 |
| 2010-2011 Actual Indirect Costs | 293,951.35 | 1,366,490.55 | 1,366,490.55 |
| 2008-2009 Fixed Carry Forward | 2,469.71 | 130,039.50 | 132,398.60 |
| Total Indirect Costs | 291,481.64 | 1,236,451.05 | 1,234,091.95 |
| Over/(Under) Recovery | 37,298.15 | -14,875.52 | -15,493.46 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 293,951.35 | 1,366,490.55 | 1,366,490.55 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 37,298.15 | -14,875.52 | -15,493.46 |
| Total Projected Indirect 2012-2013 (Numerator) | 256,653.20 | 1,381,366.07 | 1,381,984.01 |
| Direct Costs | 10,995,979.70 | 9,923,440.50 | 9,923,440.50 |
| Rate for 2012-2013 ** | 2.33* | 13.92* | 13.93** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11330**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 234,143.83 | 1,728,186.09 | 1,728,186.09 |
| 2008-2009 Fixed Carry Forward | 100,202.77 | 2,624.12 | 2,624.12 |
| Total Indirect Costs | 133,941.06 | 1,725,561.97 | 1,725,561.97 |
| 2008-2009 Direct Costs | 16,570,522.09 | 15,076,479.83 | 15,076,479.83 |
| 2010-2011 Rate | 0.81* | 11.45* | 11.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 16,142,744.35 | 14,867,492.55 | 14,867,492.55 |
| Indirect costs based on rate ** multiplied by actual direct costs | 130,756.23 | 1,702,327.90 | 1,702,327.90 |
| 2010-2011 Actual Indirect Costs | 226,096.46 | 1,501,348.26 | 1,501,348.26 |
| 2008-2009 Fixed Carry Forward | 100,202.77 | 2,624.12 | 2,624.12 |
| Total Indirect Costs | 125,893.69 | 1,498,724.14 | 1,498,724.14 |
| Over/(Under) Recovery | 4,862.54 | 203,603.76 | 203,603.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 226,096.46 | 1,501,348.26 | 1,501,348.26 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 4,862.54 | 203,603.76 | 203,603.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 221,233.92 | 1,297,744.50 | 1,297,744.50 |
| Direct Costs | 16,142,744.35 | 14,867,492.55 | 14,867,492.55 |
| Rate for 2012-2013 ** | 1.37* | 8.73* | 8.73** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11340**
**Form R0418**

*** Final ***

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 294,328.70 | 1,160,145.26 | 1,160,145.26 |
| 2008-2009 Fixed Carry Forward | 1,375.25 | 68,111.48 | 66,157.60 |
| Total Indirect Costs | 292,953.45 | 1,092,033.78 | 1,093,987.66 |
| 2008-2009 Direct Costs | 9,348,252.59 | 8,482,436.03 | 8,482,436.03 |
| 2010-2011 Rate | 3.13* | 12.87* | 12.90** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,954,063.05 | 8,090,482.31 | 8,090,482.31 |
| Indirect costs based on rate ** multiplied by actual direct costs | 280,262.17 | 1,041,245.07 | 1,043,672.22 |
| 2010-2011 Actual Indirect Costs | 211,195.32 | 1,074,776.06 | 1,074,776.06 |
| 2008-2009 Fixed Carry Forward | 1,375.25 | 68,111.48 | 66,157.60 |
| Total Indirect Costs | 209,820.07 | 1,006,664.58 | 1,008,618.46 |
| Over/(Under) Recovery | 70,442.10 | 34,580.49 | 35,053.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 211,195.32 | 1,074,776.06 | 1,074,776.06 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 70,442.10 | 34,580.49 | 35,053.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 140,753.22 | 1,040,195.57 | 1,039,722.30 |
| Direct Costs | 8,954,063.05 | 8,090,482.31 | 8,090,482.31 |
| Rate for 2012-2013 ** | 1.57* | 12.86* | 12.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11670**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 40,527.48 | 40,527.48 |
| 2008-2009 Fixed Carry Forward | 0.00 | 4,842.26 | 4,842.26 |
| Total Indirect Costs | 0.00 | 35,685.22 | 35,685.22 |
| 2008-2009 Direct Costs | 553,829.37 | 513,301.89 | 513,301.89 |
| 2010-2011 Rate | 0.00* | 6.95* | 6.95** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 564,082.38 | 520,974.98 | 520,974.98 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 36,207.76 | 36,207.76 |
| 2010-2011 Actual Indirect Costs | 0.00 | 43,107.40 | 43,107.40 |
| 2008-2009 Fixed Carry Forward | 0.00 | 4,842.26 | 4,842.26 |
| Total Indirect Costs | 0.00 | 38,265.14 | 38,265.14 |
| Over/(Under) Recovery | 0.00 | -2,057.38 | -2,057.38 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 43,107.40 | 43,107.40 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | -2,057.38 | -2,057.38 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 45,164.78 | 45,164.78 |
| Direct Costs | 564,082.38 | 520,974.98 | 520,974.98 |
| Rate for 2012-2013 ** | 0.00* | 8.67* | 8.67** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11830**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 60,183.88 | 60,183.88 |
| 2008-2009 Fixed Carry Forward | 0.00 | -4,048.69 | -4,048.69 |
| Total Indirect Costs | 0.00 | 64,232.57 | 64,232.57 |
| 2008-2009 Direct Costs | 561,250.76 | 501,066.88 | 501,066.88 |
| 2010-2011 Rate | 0.00* | 12.82* | 12.82** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 606,946.87 | 563,467.78 | 563,467.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 72,236.57 | 72,236.57 |
| 2010-2011 Actual Indirect Costs | 0.00 | 43,479.09 | 43,479.09 |
| 2008-2009 Fixed Carry Forward | 0.00 | -4,048.69 | -4,048.69 |
| Total Indirect Costs | 0.00 | 47,527.78 | 47,527.78 |
| Over/(Under) Recovery | 0.00 | 24,708.79 | 24,708.79 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 43,479.09 | 43,479.09 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 24,708.79 | 24,708.79 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 18,770.30 | 18,770.30 |
| Direct Costs | 606,946.87 | 563,467.78 | 563,467.78 |
| Rate for 2012-2013 ** | 0.00* | 3.33* | 3.33** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11901**
**Form R0418**

*** Final ***

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 113,987.57 | 359,669.12 | 359,669.12 |
| 2008-2009 Fixed Carry Forward | 8,228.19 | -15,655.65 | -15,655.65 |
| Total Indirect Costs | 105,759.38 | 375,324.77 | 375,324.77 |
| 2008-2009 Direct Costs | 3,389,214.43 | 3,143,532.88 | 3,143,532.88 |
| 2010-2011 Rate | 3.12* | 11.94* | 11.94** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,290,997.05 | 3,073,609.30 | 3,073,609.30 |
| Indirect costs based on rate ** multiplied by actual direct costs | 102,679.11 | 366,988.95 | 366,988.95 |
| 2010-2011 Actual Indirect Costs | 109,244.35 | 326,632.10 | 326,632.10 |
| 2008-2009 Fixed Carry Forward | 8,228.19 | -15,655.65 | -15,655.65 |
| Total Indirect Costs | 101,016.16 | 342,287.75 | 342,287.75 |
| Over/(Under) Recovery | 1,662.95 | 24,701.20 | 24,701.20 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 109,244.35 | 326,632.10 | 326,632.10 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,662.95 | 24,701.20 | 24,701.20 |
| Total Projected Indirect 2012-2013 (Numerator) | 107,581.40 | 301,930.90 | 301,930.90 |
| Direct Costs | 3,290,997.05 | 3,073,609.30 | 3,073,609.30 |
| Rate for 2012-2013 ** | 3.27* | 9.82* | 9.82** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11903**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 18,565.29 | 314,362.86 | 314,362.86 |
| 2008-2009 Fixed Carry Forward | 0.00 | 70,735.77 | 84,266.72 |
| Total Indirect Costs | 18,565.29 | 243,627.09 | 230,096.14 |
| 2008-2009 Direct Costs | 3,452,343.75 | 3,156,546.18 | 3,156,546.18 |
| 2010-2011 Rate | 0.54* | 7.72* | 7.29** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,622,292.10 | 3,333,224.49 | 3,333,224.49 |
| Indirect costs based on rate ** multiplied by actual direct costs | 19,560.38 | 257,324.93 | 242,992.07 |
| 2010-2011 Actual Indirect Costs | 12,665.86 | 301,733.47 | 301,733.47 |
| 2008-2009 Fixed Carry Forward | 0.00 | 70,735.77 | 84,266.72 |
| Total Indirect Costs | 12,665.86 | 230,997.70 | 217,466.75 |
| Over/(Under) Recovery | 6,894.52 | 26,327.23 | 25,525.32 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 12,665.86 | 301,733.47 | 301,733.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 6,894.52 | 26,327.23 | 25,525.32 |
| Total Projected Indirect 2012-2013 (Numerator) | 5,771.34 | 275,406.24 | 276,208.15 |
| Direct Costs | 3,622,292.10 | 3,333,224.49 | 3,333,224.49 |
| Rate for 2012-2013 ** | 0.16* | 8.26* | 8.29** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11904**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 135,724.99 | 476,621.73 | 476,621.73 |
| 2008-2009 Fixed Carry Forward | -21,079.27 | 0.00 | 0.00 |
| Total Indirect Costs | 156,804.26 | 476,621.73 | 476,621.73 |
| 2008-2009 Direct Costs | 1,819,773.26 | 1,478,876.52 | 1,478,876.52 |
| 2010-2011 Rate | 8.62* | 32.23* | 32.23** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,659,876.02 | 1,356,298.74 | 1,356,298.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 143,081.31 | 203,444.81 | 339,074.69 |
| 2010-2011 Actual Indirect Costs | 111,818.51 | 415,395.79 | 415,395.79 |
| 2008-2009 Fixed Carry Forward | -21,079.27 | 0.00 | 0.00 |
| Total Indirect Costs | 132,897.78 | 415,395.79 | 415,395.79 |
| Over/(Under) Recovery | 10,183.53 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 111,818.51 | 415,395.79 | 415,395.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 10,183.53 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 101,634.98 | 415,395.79 | 415,395.79 |
| Direct Costs | 1,659,876.02 | 1,356,298.74 | 1,356,298.74 |
| Rate for 2012-2013 ** | 6.12* | 30.63* | 30.63** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 11905**
**Form R0418**

*** Final ***

Dream Academy
248 9TH ST
BENTON HARBOR, MI 49022

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 101,349.53 | 379,380.57 | 379,380.57 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 101,349.53 | 379,380.57 | 379,380.57 |
| 2008-2009 Direct Costs | 1,310,098.94 | 1,032,067.90 | 1,032,067.90 |
| 2010-2011 Rate | 7.74* | 36.76* | 36.76** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,063,773.95 | 1,694,748.46 | 1,694,748.46 |
| Indirect costs based on rate ** multiplied by actual direct costs | 159,736.10 | 254,212.27 | 423,687.12 |
| 2010-2011 Actual Indirect Costs | 130,397.21 | 499,422.70 | 499,422.70 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 130,397.21 | 499,422.70 | 499,422.70 |
| Over/(Under) Recovery | 29,338.89 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 130,397.21 | 499,422.70 | 499,422.70 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 29,338.89 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 101,058.32 | 499,422.70 | 499,422.70 |
| Direct Costs | 2,063,773.95 | 1,694,748.46 | 1,694,748.46 |
| Rate for 2012-2013 ** | 4.90* | 29.47* | 29.47** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 12000**
**Form R0418**

*** Final ***

Branch ISD
370 MORSE ST
COLDWATER, MI 49036

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 992,477.32 | 2,294,929.51 | 2,294,929.51 |
| 2008-2009 Fixed Carry Forward | 44,341.85 | 0.00 | 69,594.19 |
| Total Indirect Costs | 948,135.47 | 2,294,929.51 | 2,225,335.32 |
| 2008-2009 Direct Costs | 16,881,547.70 | 15,579,095.51 | 15,579,095.51 |
| 2010-2011 Rate | 5.62* | 14.73* | 14.28** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,433,834.69 | 16,208,309.18 | 16,208,309.18 |
| Indirect costs based on rate ** multiplied by actual direct costs | 979,781.51 | 2,387,483.94 | 2,314,546.55 |
| 2010-2011 Actual Indirect Costs | 987,046.66 | 2,212,572.17 | 2,212,572.17 |
| 2008-2009 Fixed Carry Forward | 44,341.85 | 0.00 | 69,594.19 |
| Total Indirect Costs | 942,704.81 | 2,212,572.17 | 2,142,977.98 |
| Over/(Under) Recovery | 37,076.70 | 174,911.77 | 171,568.57 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 987,046.66 | 2,212,572.17 | 2,212,572.17 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 37,076.70 | 174,911.77 | 171,568.57 |
| Total Projected Indirect 2012-2013 (Numerator) | 949,969.96 | 2,037,660.40 | 2,041,003.60 |
| Direct Costs | 17,433,834.69 | 16,208,309.18 | 16,208,309.18 |
| Rate for 2012-2013 ** | 5.45* | 12.57* | 12.59** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 12010**
**Form R0418**

*** Final ***

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 910,416.78 | 3,029,352.33 | 3,029,352.33 |
| 2008-2009 Fixed Carry Forward | -86,317.51 | 280,357.16 | 280,894.91 |
| Total Indirect Costs | 996,734.29 | 2,748,995.17 | 2,748,457.42 |
| 2008-2009 Direct Costs | 24,198,385.12 | 22,079,449.57 | 22,079,449.57 |
| 2010-2011 Rate | 4.12* | 12.45* | 12.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,608,781.93 | 20,741,038.21 | 20,741,038.21 |
| Indirect costs based on rate ** multiplied by actual direct costs | 931,481.82 | 2,582,259.26 | 2,582,259.26 |
| 2010-2011 Actual Indirect Costs | 780,705.94 | 2,648,449.66 | 2,648,449.66 |
| 2008-2009 Fixed Carry Forward | -86,317.51 | 280,357.16 | 280,894.91 |
| Total Indirect Costs | 867,023.45 | 2,368,092.50 | 2,367,554.75 |
| Over/(Under) Recovery | 64,458.37 | 214,166.76 | 214,704.51 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 780,705.94 | 2,648,449.66 | 2,648,449.66 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 64,458.37 | 214,166.76 | 214,704.51 |
| Total Projected Indirect 2012-2013 (Numerator) | 716,247.57 | 2,434,282.90 | 2,433,745.15 |
| Direct Costs | 22,608,781.93 | 20,741,038.21 | 20,741,038.21 |
| Rate for 2012-2013 ** | 3.17* | 11.74* | 11.73** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 12020**
**Form R0418**

*** Final ***

Bronson Community School District
215 WEST CHICAGO ST
BRONSON, MI 49028

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 452,714.66 | 1,449,169.89 | 1,449,169.89 |
| 2008-2009 Fixed Carry Forward | -20,043.57 | 0.00 | -101,882.22 |
| Total Indirect Costs | 472,758.23 | 1,449,169.89 | 1,551,052.11 |
| 2008-2009 Direct Costs | 9,488,874.89 | 8,492,419.66 | 8,492,419.66 |
| 2010-2011 Rate | 4.98* | 17.06* | 18.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,237,343.40 | 8,351,883.32 | 8,351,883.32 |
| Indirect costs based on rate ** multiplied by actual direct costs | 460,019.70 | 1,252,782.50 | 1,525,053.89 |
| 2010-2011 Actual Indirect Costs | 395,821.31 | 1,281,281.39 | 1,281,281.39 |
| 2008-2009 Fixed Carry Forward | -20,043.57 | 0.00 | -101,882.22 |
| Total Indirect Costs | 415,864.88 | 1,281,281.39 | 1,383,163.61 |
| Over/(Under) Recovery | 44,154.82 | 0.00 | 141,890.28 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 395,821.31 | 1,281,281.39 | 1,281,281.39 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 44,154.82 | 0.00 | 141,890.28 |
| Total Projected Indirect 2012-2013 (Numerator) | 351,666.49 | 1,281,281.39 | 1,139,391.11 |
| Direct Costs | 9,237,343.40 | 8,351,883.32 | 8,351,883.32 |
| Rate for 2012-2013 ** | 3.81* | 15.34* | 13.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 12040**
**Form R0418**

*** Final ***

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 298,964.85 | 1,225,181.93 | 1,225,181.93 |
| 2008-2009 Fixed Carry Forward | -126,131.38 | -121,018.78 | -121,018.78 |
| Total Indirect Costs | 425,096.23 | 1,346,200.71 | 1,346,200.71 |
| 2008-2009 Direct Costs | 10,617,435.37 | 9,691,218.29 | 9,691,218.29 |
| 2010-2011 Rate | 4.00* | 13.89* | 13.89** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,045,159.97 | 9,210,261.45 | 9,210,261.45 |
| Indirect costs based on rate ** multiplied by actual direct costs | 401,806.40 | 1,279,305.32 | 1,279,305.32 |
| 2010-2011 Actual Indirect Costs | 346,604.12 | 1,181,502.64 | 1,181,502.64 |
| 2008-2009 Fixed Carry Forward | -126,131.38 | -121,018.78 | -121,018.78 |
| Total Indirect Costs | 472,735.50 | 1,302,521.42 | 1,302,521.42 |
| Over/(Under) Recovery | -70,929.10 | -23,216.10 | -23,216.10 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 346,604.12 | 1,181,502.64 | 1,181,502.64 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -70,929.10 | -23,216.10 | -23,216.10 |
| Total Projected Indirect 2012-2013 (Numerator) | 417,533.22 | 1,204,718.74 | 1,204,718.74 |
| Direct Costs | 10,045,159.97 | 9,210,261.45 | 9,210,261.45 |
| Rate for 2012-2013 ** | 4.16* | 13.08* | 13.08** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 12901**
**Form R0418**

*** Final ***

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 47,247.00 | 138,724.00 | 138,724.00 |
| 2008-2009 Fixed Carry Forward | 7,041.07 | 28,090.92 | 28,246.82 |
| Total Indirect Costs | 40,205.93 | 110,633.08 | 110,477.18 |
| 2008-2009 Direct Costs | 1,250,719.00 | 1,159,242.00 | 1,159,242.00 |
| 2010-2011 Rate | 3.21* | 9.54* | 9.53** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,647,689.00 | 1,527,035.00 | 1,527,035.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 52,890.82 | 145,679.14 | 145,526.44 |
| 2010-2011 Actual Indirect Costs | 1,141.00 | 121,795.00 | 121,795.00 |
| 2008-2009 Fixed Carry Forward | 7,041.07 | 28,090.92 | 28,246.82 |
| Total Indirect Costs | -5,900.07 | 93,704.08 | 93,548.18 |
| Over/(Under) Recovery | 58,790.89 | 51,975.06 | 51,978.26 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,141.00 | 121,795.00 | 121,795.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 58,790.89 | 51,975.06 | 51,978.26 |
| Total Projected Indirect 2012-2013 (Numerator) | -57,649.89 | 69,819.94 | 69,816.74 |
| Direct Costs | 1,647,689.00 | 1,527,035.00 | 1,527,035.00 |
| Rate for 2012-2013 ** | 0.00* | 4.57* | 4.57** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13000**
**Form R0418**

*** Final ***

Calhoun ISD
17111 G DR N
MARSHALL, MI 49068

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,371,449.17 | 6,121,608.22 | 6,121,608.22 |
| 2008-2009 Fixed Carry Forward | -872,260.45 | -2,012,611.98 | -1,828,588.47 |
| Total Indirect Costs | 5,243,709.62 | 8,134,220.20 | 7,950,196.69 |
| 2008-2009 Direct Costs | 34,887,225.51 | 33,137,066.46 | 33,137,066.46 |
| 2010-2011 Rate | 15.03* | 24.55* | 23.99** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 37,482,538.32 | 35,909,848.70 | 35,909,848.70 |
| Indirect costs based on rate ** multiplied by actual direct costs | 5,622,380.75 | 5,386,477.31 | 8,614,772.70 |
| 2010-2011 Actual Indirect Costs | 4,219,010.39 | 5,791,700.01 | 5,791,700.01 |
| 2008-2009 Fixed Carry Forward | -872,260.45 | -2,012,611.98 | -1,828,588.47 |
| Total Indirect Costs | 5,091,270.84 | 7,804,311.99 | 7,620,288.48 |
| Over/(Under) Recovery | 0.00 | 0.00 | 994,484.22 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,219,010.39 | 5,791,700.01 | 5,791,700.01 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 994,484.22 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,219,010.39 | 5,791,700.01 | 4,797,215.79 |
| Direct Costs | 37,482,538.32 | 35,909,848.70 | 35,909,848.70 |
| Rate for 2012-2013 ** | 11.26* | 16.13* | 13.36** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13010**
**Form R0418**

*** Final ***

Albion Public Schools
1418 COOPER ST
ALBION, MI 49224

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 330,370.55 | 1,848,525.22 | 1,848,525.22 |
| 2008-2009 Fixed Carry Forward | -40,215.83 | 0.00 | -252,190.33 |
| Total Indirect Costs | 370,586.38 | 1,848,525.22 | 2,100,715.55 |
| 2008-2009 Direct Costs | 11,786,833.13 | 10,268,678.46 | 10,268,678.46 |
| 2010-2011 Rate | 3.14* | 18.00* | 20.46** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,170,645.71 | 8,936,574.86 | 8,936,574.86 |
| Indirect costs based on rate ** multiplied by actual direct costs | 319,358.28 | 1,340,486.23 | 1,828,423.22 |
| 2010-2011 Actual Indirect Costs | 325,314.76 | 1,559,385.61 | 1,559,385.61 |
| 2008-2009 Fixed Carry Forward | -40,215.83 | 0.00 | -252,190.33 |
| Total Indirect Costs | 365,530.59 | 1,559,385.61 | 1,811,575.94 |
| Over/(Under) Recovery | -46,172.31 | 0.00 | 16,847.28 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 325,314.76 | 1,559,385.61 | 1,559,385.61 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -46,172.31 | 0.00 | 16,847.28 |
| Total Projected Indirect 2012-2013 (Numerator) | 371,487.07 | 1,559,385.61 | 1,542,538.33 |
| Direct Costs | 10,170,645.71 | 8,936,574.86 | 8,936,574.86 |
| Rate for 2012-2013 ** | 3.65* | 17.45* | 17.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13020**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,400,354.38 | 10,811,886.28 | 10,811,886.28 |
| 2008-2009 Fixed Carry Forward | -166,094.07 | 0.00 | -820,212.36 |
| Total Indirect Costs | 2,566,448.45 | 10,811,886.28 | 11,632,098.64 |
| 2008-2009 Direct Costs | 66,367,877.15 | 57,956,345.25 | 57,956,345.25 |
| 2010-2011 Rate | 3.87* | 18.66* | 20.07** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 58,766,921.54 | 51,404,472.53 | 51,404,472.53 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,274,279.86 | 7,710,670.88 | 10,316,877.64 |
| 2010-2011 Actual Indirect Costs | 2,620,213.98 | 9,982,662.99 | 9,982,662.99 |
| 2008-2009 Fixed Carry Forward | -166,094.07 | 0.00 | -820,212.36 |
| Total Indirect Costs | 2,786,308.05 | 9,982,662.99 | 10,802,875.35 |
| Over/(Under) Recovery | -512,028.19 | 0.00 | -485,997.71 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,620,213.98 | 9,982,662.99 | 9,982,662.99 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -512,028.19 | 0.00 | -485,997.71 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,132,242.17 | 9,982,662.99 | 10,468,660.70 |
| Direct Costs | 58,766,921.54 | 51,404,472.53 | 51,404,472.53 |
| Rate for 2012-2013 ** | 5.33* | 19.42* | 20.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13050**
**Form R0418**

*** Final ***

Athens Area Schools
304 EAST SOUTH ST
ATHENS, MI 49011

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 233,141.77 | 1,006,838.87 | 1,006,838.87 |
| 2008-2009 Fixed Carry Forward | 5,955.05 | 0.00 | -43,328.13 |
| Total Indirect Costs | 227,186.72 | 1,006,838.87 | 1,050,167.00 |
| 2008-2009 Direct Costs | 6,004,044.91 | 5,230,347.81 | 5,230,347.81 |
| 2010-2011 Rate | 3.78* | 19.25* | 20.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,399,648.39 | 4,895,310.15 | 4,895,310.15 |
| Indirect costs based on rate ** multiplied by actual direct costs | 204,106.71 | 734,296.52 | 982,978.28 |
| 2010-2011 Actual Indirect Costs | 206,060.42 | 710,398.66 | 710,398.66 |
| 2008-2009 Fixed Carry Forward | 5,955.05 | 0.00 | -43,328.13 |
| Total Indirect Costs | 200,105.37 | 710,398.66 | 753,726.79 |
| Over/(Under) Recovery | 4,001.34 | 0.00 | 229,251.49 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 206,060.42 | 710,398.66 | 710,398.66 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 4,001.34 | 0.00 | 229,251.49 |
| Total Projected Indirect 2012-2013 (Numerator) | 202,059.08 | 710,398.66 | 481,147.17 |
| Direct Costs | 5,399,648.39 | 4,895,310.15 | 4,895,310.15 |
| Rate for 2012-2013 ** | 3.74* | 14.51* | 9.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13070**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 712,438.20 | 3,398,884.62 | 3,398,884.62 |
| 2008-2009 Fixed Carry Forward | -184,057.41 | 0.00 | 10,870.62 |
| Total Indirect Costs | 896,495.61 | 3,398,884.62 | 3,388,014.00 |
| 2008-2009 Direct Costs | 21,231,155.76 | 18,544,709.34 | 18,544,709.34 |
| 2010-2011 Rate | 4.22* | 18.33* | 18.27** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 21,836,328.62 | 19,558,415.10 | 19,558,415.10 |
| Indirect costs based on rate ** multiplied by actual direct costs | 921,493.07 | 2,933,762.27 | 3,573,322.44 |
| 2010-2011 Actual Indirect Costs | 662,121.96 | 2,940,035.48 | 2,940,035.48 |
| 2008-2009 Fixed Carry Forward | -184,057.41 | 0.00 | 10,870.62 |
| Total Indirect Costs | 846,179.37 | 2,940,035.48 | 2,929,164.86 |
| Over/(Under) Recovery | 75,313.70 | 0.00 | 644,157.58 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 662,121.96 | 2,940,035.48 | 2,940,035.48 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 75,313.70 | 0.00 | 644,157.58 |
| Total Projected Indirect 2012-2013 (Numerator) | 586,808.26 | 2,940,035.48 | 2,295,877.90 |
| Direct Costs | 21,836,328.62 | 19,558,415.10 | 19,558,415.10 |
| Rate for 2012-2013 ** | 2.69* | 15.03* | 11.74** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13080**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 341,514.37 | 1,375,903.44 | 1,375,903.44 |
| 2008-2009 Fixed Carry Forward | 25,836.56 | 0.00 | 41,578.12 |
| Total Indirect Costs | 315,677.81 | 1,375,903.44 | 1,334,325.32 |
| 2008-2009 Direct Costs | 8,894,209.86 | 7,859,820.79 | 7,859,820.79 |
| 2010-2011 Rate | 3.55* | 17.51* | 16.98** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,866,343.70 | 8,067,618.12 | 8,067,618.12 |
| Indirect costs based on rate ** multiplied by actual direct costs | 314,755.20 | 1,210,142.72 | 1,369,881.56 |
| 2010-2011 Actual Indirect Costs | 399,435.45 | 1,198,161.03 | 1,198,161.03 |
| 2008-2009 Fixed Carry Forward | 25,836.56 | 0.00 | 41,578.12 |
| Total Indirect Costs | 373,598.89 | 1,198,161.03 | 1,156,582.91 |
| Over/(Under) Recovery | -58,843.69 | 0.00 | 213,298.65 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 399,435.45 | 1,198,161.03 | 1,198,161.03 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -58,843.69 | 0.00 | 213,298.65 |
| Total Projected Indirect 2012-2013 (Numerator) | 458,279.14 | 1,198,161.03 | 984,862.38 |
| Direct Costs | 8,866,343.70 | 8,067,618.12 | 8,067,618.12 |
| Rate for 2012-2013 ** | 5.17* | 14.85* | 12.21** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13090**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,536,019.24 | 5,348,168.23 | 5,348,168.23 |
| 2008-2009 Fixed Carry Forward | -143,693.51 | 0.00 | -125,164.73 |
| Total Indirect Costs | 1,679,712.75 | 5,348,168.23 | 5,473,332.96 |
| 2008-2009 Direct Costs | 31,608,867.98 | 27,796,718.99 | 27,796,718.99 |
| 2010-2011 Rate | 5.31* | 19.24* | 19.69** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 32,569,822.72 | 28,906,424.65 | 28,906,424.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,729,457.59 | 4,335,963.70 | 5,691,675.01 |
| 2010-2011 Actual Indirect Costs | 1,587,326.94 | 5,250,725.01 | 5,250,725.01 |
| 2008-2009 Fixed Carry Forward | -143,693.51 | 0.00 | -125,164.73 |
| Total Indirect Costs | 1,731,020.45 | 5,250,725.01 | 5,375,889.74 |
| Over/(Under) Recovery | -1,562.86 | 0.00 | 315,785.27 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,587,326.94 | 5,250,725.01 | 5,250,725.01 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,562.86 | 0.00 | 315,785.27 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,588,889.80 | 5,250,725.01 | 4,934,939.74 |
| Direct Costs | 32,569,822.72 | 28,906,424.65 | 28,906,424.65 |
| Rate for 2012-2013 ** | 4.88* | 18.16* | 17.07** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13095**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 41,097.54 | 211,439.77 | 211,439.77 |
| 2008-2009 Fixed Carry Forward | 7,339.06 | 59,416.56 | 59,416.56 |
| Total Indirect Costs | 33,758.48 | 152,023.21 | 152,023.21 |
| 2008-2009 Direct Costs | 2,799,457.52 | 2,629,115.29 | 2,629,115.29 |
| 2010-2011 Rate | 1.21* | 5.78* | 5.78** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,904,553.30 | 2,773,398.34 | 2,773,398.34 |
| Indirect costs based on rate ** multiplied by actual direct costs | 35,145.09 | 160,302.42 | 160,302.42 |
| 2010-2011 Actual Indirect Costs | 68,234.58 | 199,389.54 | 199,389.54 |
| 2008-2009 Fixed Carry Forward | 7,339.06 | 59,416.56 | 59,416.56 |
| Total Indirect Costs | 60,895.52 | 139,972.98 | 139,972.98 |
| Over/(Under) Recovery | -25,750.43 | 20,329.44 | 20,329.44 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 68,234.58 | 199,389.54 | 199,389.54 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -25,750.43 | 20,329.44 | 20,329.44 |
| Total Projected Indirect 2012-2013 (Numerator) | 93,985.01 | 179,060.10 | 179,060.10 |
| Direct Costs | 2,904,553.30 | 2,773,398.34 | 2,773,398.34 |
| Rate for 2012-2013 ** | 3.24* | 6.46* | 6.46** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13110**
**Form R0418**

*** Final ***

Marshall Public Schools
100 EAST GREEN ST
MARSHALL, MI 49068

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 742,438.71 | 3,125,935.01 | 3,125,935.01 |
| 2008-2009 Fixed Carry Forward | 44,806.56 | 0.00 | 182,366.43 |
| Total Indirect Costs | 697,632.15 | 3,125,935.01 | 2,943,568.58 |
| 2008-2009 Direct Costs | 19,731,694.75 | 17,348,198.45 | 17,348,198.45 |
| 2010-2011 Rate | 3.54* | 18.02* | 16.97** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,394,393.66 | 17,370,487.06 | 17,370,487.06 |
| Indirect costs based on rate ** multiplied by actual direct costs | 686,561.54 | 2,605,573.06 | 2,947,771.65 |
| 2010-2011 Actual Indirect Costs | 719,063.67 | 2,742,970.27 | 2,742,970.27 |
| 2008-2009 Fixed Carry Forward | 44,806.56 | 0.00 | 182,366.43 |
| Total Indirect Costs | 674,257.11 | 2,742,970.27 | 2,560,603.84 |
| Over/(Under) Recovery | 12,304.43 | 0.00 | 387,167.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 719,063.67 | 2,742,970.27 | 2,742,970.27 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 12,304.43 | 0.00 | 387,167.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 706,759.24 | 2,742,970.27 | 2,355,802.46 |
| Direct Costs | 19,394,393.66 | 17,370,487.06 | 17,370,487.06 |
| Rate for 2012-2013 ** | 3.64* | 15.79* | 13.56** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13120**
**Form R0418**

*** Final ***

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 498,440.29 | 1,979,043.41 | 1,979,043.41 |
| 2008-2009 Fixed Carry Forward | 33,126.12 | -67,530.21 | -67,530.21 |
| Total Indirect Costs | 465,314.17 | 2,046,573.62 | 2,046,573.62 |
| 2008-2009 Direct Costs | 15,225,512.59 | 13,744,909.47 | 13,744,909.47 |
| 2010-2011 Rate | 3.06* | 14.89* | 14.89** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,979,732.53 | 13,477,186.96 | 13,477,186.96 |
| Indirect costs based on rate ** multiplied by actual direct costs | 458,379.82 | 2,006,753.14 | 2,006,753.14 |
| 2010-2011 Actual Indirect Costs | 460,709.00 | 1,963,254.57 | 1,963,254.57 |
| 2008-2009 Fixed Carry Forward | 33,126.12 | -67,530.21 | -67,530.21 |
| Total Indirect Costs | 427,582.88 | 2,030,784.78 | 2,030,784.78 |
| Over/(Under) Recovery | 30,796.94 | -24,031.64 | -24,031.64 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 460,709.00 | 1,963,254.57 | 1,963,254.57 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 30,796.94 | -24,031.64 | -24,031.64 |
| Total Projected Indirect 2012-2013 (Numerator) | 429,912.06 | 1,987,286.21 | 1,987,286.21 |
| Direct Costs | 14,979,732.53 | 13,477,186.96 | 13,477,186.96 |
| Rate for 2012-2013 ** | 2.87* | 14.75* | 14.75** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13130**
**Form R0418**

*** Final ***

Tekonsha Community Schools
245 SOUTH ELM ST
TEKONSHA, MI 49092

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 89,422.86 | 346,192.07 | 346,192.07 |
| 2008-2009 Fixed Carry Forward | 37,573.68 | 8,321.32 | 8,247.40 |
| Total Indirect Costs | 51,849.18 | 337,870.75 | 337,944.67 |
| 2008-2009 Direct Costs | 2,789,007.73 | 2,532,238.52 | 2,532,238.52 |
| 2010-2011 Rate | 1.86* | 13.34* | 13.35** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,456,088.72 | 2,222,139.97 | 2,222,139.97 |
| Indirect costs based on rate ** multiplied by actual direct costs | 45,683.25 | 296,433.47 | 296,655.69 |
| 2010-2011 Actual Indirect Costs | 172,062.90 | 406,011.65 | 406,011.65 |
| 2008-2009 Fixed Carry Forward | 37,573.68 | 8,321.32 | 8,247.40 |
| Total Indirect Costs | 134,489.22 | 397,690.33 | 397,764.25 |
| Over/(Under) Recovery | -88,805.97 | -101,256.86 | -101,108.56 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 172,062.90 | 406,011.65 | 406,011.65 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -88,805.97 | -101,256.86 | -101,108.56 |
| Total Projected Indirect 2012-2013 (Numerator) | 260,868.87 | 507,268.51 | 507,120.21 |
| Direct Costs | 2,456,088.72 | 2,222,139.97 | 2,222,139.97 |
| Rate for 2012-2013 ** | 10.62* | 22.83* | 22.82** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13135**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 457,987.65 | 1,762,221.67 | 1,762,221.67 |
| 2008-2009 Fixed Carry Forward | -65,146.62 | 0.00 | -150,498.59 |
| Total Indirect Costs | 523,134.27 | 1,762,221.67 | 1,912,720.26 |
| 2008-2009 Direct Costs | 9,796,078.64 | 8,491,844.62 | 8,491,844.62 |
| 2010-2011 Rate | 5.34* | 20.75* | 22.52** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,455,768.50 | 8,217,105.76 | 8,217,105.76 |
| Indirect costs based on rate ** multiplied by actual direct costs | 504,938.04 | 1,232,565.86 | 1,850,492.22 |
| 2010-2011 Actual Indirect Costs | 446,717.67 | 1,685,380.41 | 1,685,380.41 |
| 2008-2009 Fixed Carry Forward | -65,146.62 | 0.00 | -150,498.59 |
| Total Indirect Costs | 511,864.29 | 1,685,380.41 | 1,835,879.00 |
| Over/(Under) Recovery | -6,926.25 | 0.00 | 14,613.22 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 446,717.67 | 1,685,380.41 | 1,685,380.41 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -6,926.25 | 0.00 | 14,613.22 |
| Total Projected Indirect 2012-2013 (Numerator) | 453,643.92 | 1,685,380.41 | 1,670,767.19 |
| Direct Costs | 9,455,768.50 | 8,217,105.76 | 8,217,105.76 |
| Rate for 2012-2013 ** | 4.80* | 20.51* | 20.33** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13901**
**Form R0418**

*** Final ***

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 84,541.26 | 439,813.37 | 439,813.37 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 84,541.26 | 439,813.37 | 439,813.37 |
| 2008-2009 Direct Costs | 1,502,567.32 | 1,147,295.21 | 1,147,295.21 |
| 2010-2011 Rate | 5.63* | 38.33* | 38.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,625,307.12 | 1,263,983.92 | 1,263,983.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 91,504.79 | 189,597.59 | 315,995.98 |
| 2010-2011 Actual Indirect Costs | 280,196.83 | 641,520.03 | 641,520.03 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 280,196.83 | 641,520.03 | 641,520.03 |
| Over/(Under) Recovery | -188,692.04 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 280,196.83 | 641,520.03 | 641,520.03 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -188,692.04 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 468,888.87 | 641,520.03 | 641,520.03 |
| Direct Costs | 1,625,307.12 | 1,263,983.92 | 1,263,983.92 |
| Rate for 2012-2013 ** | 28.85* | 50.75* | 50.75** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13902**
**Form R0418**

*** Final ***

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 365,779.00 | 1,385,334.00 | 1,385,334.00 |
| 2008-2009 Fixed Carry Forward | -21,906.41 | 0.00 | 0.00 |
| Total Indirect Costs | 387,685.41 | 1,385,334.00 | 1,385,334.00 |
| 2008-2009 Direct Costs | 5,059,689.00 | 4,040,134.00 | 4,040,134.00 |
| 2010-2011 Rate | 7.66* | 34.29* | 34.29** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,108,989.00 | 4,078,759.00 | 4,078,759.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 391,348.56 | 611,813.85 | 1,019,689.75 |
| 2010-2011 Actual Indirect Costs | 454,756.00 | 1,484,986.00 | 1,484,986.00 |
| 2008-2009 Fixed Carry Forward | -21,906.41 | 0.00 | 0.00 |
| Total Indirect Costs | 476,662.41 | 1,484,986.00 | 1,484,986.00 |
| Over/(Under) Recovery | -85,313.85 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 454,756.00 | 1,484,986.00 | 1,484,986.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -85,313.85 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 540,069.85 | 1,484,986.00 | 1,484,986.00 |
| Direct Costs | 5,108,989.00 | 4,078,759.00 | 4,078,759.00 |
| Rate for 2012-2013 ** | 10.57* | 36.41* | 36.41** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13903**
**Form R0418**

*** Final ***

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 60,197.00 | 203,115.00 | 203,115.00 |
| 2008-2009 Fixed Carry Forward | 7,321.11 | 0.00 | -1,758.50 |
| Total Indirect Costs | 52,875.89 | 203,115.00 | 204,873.50 |
| 2008-2009 Direct Costs | 1,136,290.00 | 993,372.00 | 993,372.00 |
| 2010-2011 Rate | 4.65* | 20.45* | 20.62** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,330,239.00 | 1,198,753.00 | 1,198,753.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 61,856.11 | 179,812.95 | 247,182.87 |
| 2010-2011 Actual Indirect Costs | 50,900.00 | 182,386.00 | 182,386.00 |
| 2008-2009 Fixed Carry Forward | 7,321.11 | 0.00 | -1,758.50 |
| Total Indirect Costs | 43,578.89 | 182,386.00 | 184,144.50 |
| Over/(Under) Recovery | 18,277.22 | 0.00 | 63,038.37 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 50,900.00 | 182,386.00 | 182,386.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 18,277.22 | 0.00 | 63,038.37 |
| Total Projected Indirect 2012-2013 (Numerator) | 32,622.78 | 182,386.00 | 119,347.63 |
| Direct Costs | 1,330,239.00 | 1,198,753.00 | 1,198,753.00 |
| Rate for 2012-2013 ** | 2.45* | 15.21* | 9.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 13904**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 0.00 | 0.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -64,298.80 |
| Total Indirect Costs | 0.00 | 0.00 | 64,298.80 |
| 2008-2009 Direct Costs | 25,000.00 | 25,000.00 | 25,000.00 |
| 2010-2011 Rate | 0.00* | 0.00* | 257.20** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 0.00 | 0.00 | 0.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 0.00 | 0.00 | 0.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -64,298.80 |
| Total Indirect Costs | 0.00 | 0.00 | 64,298.80 |
| Over/(Under) Recovery | 0.00 | 0.00 | -64,298.80 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 0.00 | 0.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | -64,298.80 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 0.00 | 64,298.80 |
| Direct Costs | 0.00 | 0.00 | 0.00 |
| Rate for 2012-2013 ** | 0.00* | 0.00* | 0.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 14000**
**Form R0418**

*** Final ***

Lewis Cass ISD
61682 DAILEY RD
CASSOPOLIS, MI 49031

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 465,423.93 | 1,043,069.34 | 1,043,069.34 |
| 2008-2009 Fixed Carry Forward | 29,938.48 | 0.00 | -110,987.78 |
| Total Indirect Costs | 435,485.45 | 1,043,069.34 | 1,154,057.12 |
| 2008-2009 Direct Costs | 7,830,902.80 | 7,253,257.39 | 7,253,257.39 |
| 2010-2011 Rate | 5.56* | 14.38* | 15.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,236,859.61 | 9,775,027.65 | 9,775,027.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 569,169.39 | 1,405,648.98 | 1,555,206.90 |
| 2010-2011 Actual Indirect Costs | 418,863.65 | 880,695.61 | 880,695.61 |
| 2008-2009 Fixed Carry Forward | 29,938.48 | 0.00 | -110,987.78 |
| Total Indirect Costs | 388,925.17 | 880,695.61 | 991,683.39 |
| Over/(Under) Recovery | 180,244.22 | 524,953.37 | 563,523.51 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 418,863.65 | 880,695.61 | 880,695.61 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 180,244.22 | 524,953.37 | 563,523.51 |
| Total Projected Indirect 2012-2013 (Numerator) | 238,619.43 | 355,742.24 | 317,172.10 |
| Direct Costs | 10,236,859.61 | 9,775,027.65 | 9,775,027.65 |
| Rate for 2012-2013 ** | 2.33* | 3.64* | 3.24** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 14010**
**Form R0418**

*** Final ***

Cassopolis Public Schools
63700 BRICK CHURCH RD
CASSOPOLIS, MI 49031

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 476,368.57 | 1,754,809.79 | 1,754,809.79 |
| 2008-2009 Fixed Carry Forward | 124,960.96 | 0.00 | 60,302.13 |
| Total Indirect Costs | 351,407.61 | 1,754,809.79 | 1,694,507.66 |
| 2008-2009 Direct Costs | 10,211,078.63 | 8,932,637.41 | 8,932,637.41 |
| 2010-2011 Rate | 3.44* | 19.64* | 18.97** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,622,418.89 | 8,509,569.45 | 8,509,569.45 |
| Indirect costs based on rate ** multiplied by actual direct costs | 331,011.21 | 1,276,435.42 | 1,614,265.32 |
| 2010-2011 Actual Indirect Costs | 500,089.75 | 1,612,939.19 | 1,612,939.19 |
| 2008-2009 Fixed Carry Forward | 124,960.96 | 0.00 | 60,302.13 |
| Total Indirect Costs | 375,128.79 | 1,612,939.19 | 1,552,637.06 |
| Over/(Under) Recovery | -44,117.58 | 0.00 | 61,628.26 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 500,089.75 | 1,612,939.19 | 1,612,939.19 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -44,117.58 | 0.00 | 61,628.26 |
| Total Projected Indirect 2012-2013 (Numerator) | 544,207.33 | 1,612,939.19 | 1,551,310.93 |
| Direct Costs | 9,622,418.89 | 8,509,569.45 | 8,509,569.45 |
| Rate for 2012-2013 ** | 5.66* | 18.95* | 18.23** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 14020**
**Form R0418**

*** Final ***

Dowagiac Union School District
243 S. Front Street
DOWAGIAC, MI 49047

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 937,382.28 | 3,108,688.60 | 3,108,688.60 |
| 2008-2009 Fixed Carry Forward | -249,859.94 | 0.00 | -94,146.60 |
| Total Indirect Costs | 1,187,242.22 | 3,108,688.60 | 3,202,835.20 |
| 2008-2009 Direct Costs | 20,771,067.72 | 18,599,761.40 | 18,599,761.40 |
| 2010-2011 Rate | 5.72* | 16.71* | 17.22** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,066,239.47 | 17,404,301.25 | 17,404,301.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,090,588.90 | 2,610,645.19 | 2,997,020.68 |
| 2010-2011 Actual Indirect Costs | 1,073,002.81 | 2,734,941.03 | 2,734,941.03 |
| 2008-2009 Fixed Carry Forward | -249,859.94 | 0.00 | -94,146.60 |
| Total Indirect Costs | 1,322,862.75 | 2,734,941.03 | 2,829,087.63 |
| Over/(Under) Recovery | -232,273.85 | 0.00 | 167,933.05 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,073,002.81 | 2,734,941.03 | 2,734,941.03 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -232,273.85 | 0.00 | 167,933.05 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,305,276.66 | 2,734,941.03 | 2,567,007.98 |
| Direct Costs | 19,066,239.47 | 17,404,301.25 | 17,404,301.25 |
| Rate for 2012-2013 ** | 6.85* | 15.71* | 14.75** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 14030**
**Form R0418**

*** Final ***

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 409,690.13 | 2,856,914.21 | 2,856,914.21 |
| 2008-2009 Fixed Carry Forward | 57,972.67 | 0.00 | 87,553.47 |
| Total Indirect Costs | 351,717.46 | 2,856,914.21 | 2,769,360.74 |
| 2008-2009 Direct Costs | 19,496,834.28 | 17,049,610.20 | 17,049,610.20 |
| 2010-2011 Rate | 1.80* | 16.76* | 16.24** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,835,788.86 | 17,775,112.90 | 17,775,112.90 |
| Indirect costs based on rate ** multiplied by actual direct costs | 357,044.20 | 2,666,266.94 | 2,886,678.33 |
| 2010-2011 Actual Indirect Costs | 418,433.00 | 2,479,108.96 | 2,479,108.96 |
| 2008-2009 Fixed Carry Forward | 57,972.67 | 0.00 | 87,553.47 |
| Total Indirect Costs | 360,460.33 | 2,479,108.96 | 2,391,555.49 |
| Over/(Under) Recovery | -3,416.13 | 0.00 | 495,122.84 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 418,433.00 | 2,479,108.96 | 2,479,108.96 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -3,416.13 | 0.00 | 495,122.84 |
| Total Projected Indirect 2012-2013 (Numerator) | 421,849.13 | 2,479,108.96 | 1,983,986.12 |
| Direct Costs | 19,835,788.86 | 17,775,112.90 | 17,775,112.90 |
| Rate for 2012-2013 ** | 2.13* | 13.95* | 11.16** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 14050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 85,928.06 | 832,506.93 | 832,506.93 |
| 2008-2009 Fixed Carry Forward | 240,550.64 | 0.00 | 322,693.49 |
| Total Indirect Costs | -154,622.58 | 832,506.93 | 509,813.44 |
| 2008-2009 Direct Costs | 7,761,604.53 | 7,015,025.66 | 7,015,025.66 |
| 2010-2011 Rate | 0.00* | 11.87* | 7.27** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,188,514.99 | 6,509,637.35 | 6,509,637.35 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 772,693.95 | 473,250.64 |
| 2010-2011 Actual Indirect Costs | 160,198.51 | 839,076.15 | 839,076.15 |
| 2008-2009 Fixed Carry Forward | 240,550.64 | 0.00 | 322,693.49 |
| Total Indirect Costs | -80,352.13 | 839,076.15 | 516,382.66 |
| Over/(Under) Recovery | 0.00 | -66,382.20 | -43,132.02 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 160,198.51 | 839,076.15 | 839,076.15 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | -66,382.20 | -43,132.02 |
| Total Projected Indirect 2012-2013 (Numerator) | 160,198.51 | 905,458.35 | 882,208.17 |
| Direct Costs | 7,188,514.99 | 6,509,637.35 | 6,509,637.35 |
| Rate for 2012-2013 ** | 2.23* | 13.91* | 13.55** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 15000**
**Form R0418**

*** Final ***

Charlevoix-Emmet ISD
8568 MERCER RD
CHARLEVOIX, MI 49720

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,809,435.29 | 2,370,007.96 | 2,370,007.96 |
| 2008-2009 Fixed Carry Forward | -70,794.43 | 0.00 | -122,899.48 |
| Total Indirect Costs | 1,880,229.72 | 2,370,007.96 | 2,492,907.44 |
| 2008-2009 Direct Costs | 15,961,443.57 | 15,400,870.90 | 15,400,870.90 |
| 2010-2011 Rate | 11.78* | 15.39* | 16.19** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 16,520,787.40 | 15,952,984.78 | 15,952,984.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,946,148.76 | 2,392,947.72 | 2,582,788.24 |
| 2010-2011 Actual Indirect Costs | 2,028,523.61 | 2,596,326.23 | 2,596,326.23 |
| 2008-2009 Fixed Carry Forward | -70,794.43 | 0.00 | -122,899.48 |
| Total Indirect Costs | 2,099,318.04 | 2,596,326.23 | 2,719,225.71 |
| Over/(Under) Recovery | -153,169.28 | 0.00 | -136,437.47 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,028,523.61 | 2,596,326.23 | 2,596,326.23 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -153,169.28 | 0.00 | -136,437.47 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,181,692.89 | 2,596,326.23 | 2,732,763.70 |
| Direct Costs | 16,520,787.40 | 15,952,984.78 | 15,952,984.78 |
| Rate for 2012-2013 ** | 13.21* | 16.27* | 17.13** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 15010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 243,124.65 | 431,312.10 | 431,312.10 |
| 2008-2009 Fixed Carry Forward | -164,761.81 | 0.00 | -143,589.09 |
| Total Indirect Costs | 407,886.46 | 431,312.10 | 574,901.19 |
| 2008-2009 Direct Costs | 1,500,451.10 | 1,312,263.65 | 1,312,263.65 |
| 2010-2011 Rate | 27.18* | 32.87* | 43.81** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,881,711.89 | 1,650,144.05 | 1,650,144.05 |
| Indirect costs based on rate ** multiplied by actual direct costs | 282,256.78 | 247,521.61 | 412,536.01 |
| 2010-2011 Actual Indirect Costs | 27,649.34 | 259,217.18 | 259,217.18 |
| 2008-2009 Fixed Carry Forward | -164,761.81 | 0.00 | -143,589.09 |
| Total Indirect Costs | 192,411.15 | 259,217.18 | 402,806.27 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 27,649.34 | 259,217.18 | 259,217.18 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 27,649.34 | 259,217.18 | 259,217.18 |
| Direct Costs | 1,881,711.89 | 1,650,144.05 | 1,650,144.05 |
| Rate for 2012-2013 ** | 1.47* | 15.71* | 15.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 15020**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 670,805.90 | 1,996,343.35 | 1,996,343.35 |
| 2008-2009 Fixed Carry Forward | -460,200.04 | -409,306.30 | -408,529.19 |
| Total Indirect Costs | 1,131,005.94 | 2,405,649.65 | 2,404,872.54 |
| 2008-2009 Direct Costs | 12,070,541.15 | 10,745,003.70 | 10,745,003.70 |
| 2010-2011 Rate | 9.37* | 22.39* | 22.38** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,740,367.74 | 11,449,971.38 | 11,449,971.38 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,193,772.46 | 1,717,495.71 | 2,562,503.59 |
| 2010-2011 Actual Indirect Costs | 182,234.44 | 1,472,630.80 | 1,472,630.80 |
| 2008-2009 Fixed Carry Forward | -460,200.04 | -409,306.30 | -408,529.19 |
| Total Indirect Costs | 642,434.48 | 1,881,937.10 | 1,881,159.99 |
| Over/(Under) Recovery | 551,337.98 | 0.00 | 681,343.60 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 182,234.44 | 1,472,630.80 | 1,472,630.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 551,337.98 | 0.00 | 681,343.60 |
| Total Projected Indirect 2012-2013 (Numerator) | -369,103.54 | 1,472,630.80 | 791,287.20 |
| Direct Costs | 12,740,367.74 | 11,449,971.38 | 11,449,971.38 |
| Rate for 2012-2013 ** | 0.00* | 12.86* | 6.91** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 15030**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 65,554.24 | 343,917.81 | 343,917.81 |
| 2008-2009 Fixed Carry Forward | -12,398.75 | -1,593.19 | -3,984.52 |
| Total Indirect Costs | 77,952.99 | 345,511.00 | 347,902.33 |
| 2008-2009 Direct Costs | 2,915,687.33 | 2,637,323.76 | 2,637,323.76 |
| 2010-2011 Rate | 2.67* | 13.10* | 13.19** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,451,041.86 | 2,227,377.40 | 2,227,377.40 |
| Indirect costs based on rate ** multiplied by actual direct costs | 65,442.82 | 291,786.44 | 293,791.08 |
| 2010-2011 Actual Indirect Costs | 55,186.84 | 278,851.30 | 278,851.30 |
| 2008-2009 Fixed Carry Forward | -12,398.75 | -1,593.19 | -3,984.52 |
| Total Indirect Costs | 67,585.59 | 280,444.49 | 282,835.82 |
| Over/(Under) Recovery | -2,142.77 | 11,341.95 | 10,955.26 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 55,186.84 | 278,851.30 | 278,851.30 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -2,142.77 | 11,341.95 | 10,955.26 |
| Total Projected Indirect 2012-2013 (Numerator) | 57,329.61 | 267,509.35 | 267,896.04 |
| Direct Costs | 2,451,041.86 | 2,227,377.40 | 2,227,377.40 |
| Rate for 2012-2013 ** | 2.34* | 12.01* | 12.03** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 15050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 312,165.34 | 1,494,418.67 | 1,494,418.67 |
| 2008-2009 Fixed Carry Forward | -17,968.94 | 0.00 | 26,389.60 |
| Total Indirect Costs | 330,134.28 | 1,494,418.67 | 1,468,029.07 |
| 2008-2009 Direct Costs | 11,702,543.10 | 10,520,289.77 | 10,520,289.77 |
| 2010-2011 Rate | 2.82* | 14.21* | 13.95** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,106,410.39 | 10,014,593.41 | 10,014,593.41 |
| Indirect costs based on rate ** multiplied by actual direct costs | 313,200.77 | 1,423,073.72 | 1,397,035.78 |
| 2010-2011 Actual Indirect Costs | 286,892.91 | 1,378,709.89 | 1,378,709.89 |
| 2008-2009 Fixed Carry Forward | -17,968.94 | 0.00 | 26,389.60 |
| Total Indirect Costs | 304,861.85 | 1,378,709.89 | 1,352,320.29 |
| Over/(Under) Recovery | 8,338.92 | 44,363.83 | 44,715.49 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 286,892.91 | 1,378,709.89 | 1,378,709.89 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 8,338.92 | 44,363.83 | 44,715.49 |
| Total Projected Indirect 2012-2013 (Numerator) | 278,553.99 | 1,334,346.06 | 1,333,994.40 |
| Direct Costs | 11,106,410.39 | 10,014,593.41 | 10,014,593.41 |
| Rate for 2012-2013 ** | 2.51* | 13.32* | 13.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 15060**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 96,182.44 | 900,513.38 | 900,513.38 |
| 2008-2009 Fixed Carry Forward | 36,711.50 | 110,066.06 | 110,066.06 |
| Total Indirect Costs | 59,470.94 | 790,447.32 | 790,447.32 |
| 2008-2009 Direct Costs | 10,049,592.22 | 9,245,261.28 | 9,245,261.28 |
| 2010-2011 Rate | 0.59* | 8.55* | 8.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,848,508.65 | 9,073,208.34 | 9,073,208.34 |
| Indirect costs based on rate ** multiplied by actual direct costs | 58,106.20 | 775,759.31 | 775,759.31 |
| 2010-2011 Actual Indirect Costs | 102,561.75 | 877,862.06 | 877,862.06 |
| 2008-2009 Fixed Carry Forward | 36,711.50 | 110,066.06 | 110,066.06 |
| Total Indirect Costs | 65,850.25 | 767,796.00 | 767,796.00 |
| Over/(Under) Recovery | -7,744.05 | 7,963.31 | 7,963.31 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 102,561.75 | 877,862.06 | 877,862.06 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -7,744.05 | 7,963.31 | 7,963.31 |
| Total Projected Indirect 2012-2013 (Numerator) | 110,305.80 | 869,898.75 | 869,898.75 |
| Direct Costs | 9,848,508.65 | 9,073,208.34 | 9,073,208.34 |
| Rate for 2012-2013 ** | 1.12* | 9.59* | 9.59** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 15901**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 72,103.65 | 162,141.11 | 162,141.11 |
| 2008-2009 Fixed Carry Forward | 11,428.39 | 0.00 | 14,938.85 |
| Total Indirect Costs | 60,675.26 | 162,141.11 | 147,202.26 |
| 2008-2009 Direct Costs | 1,315,251.25 | 1,225,213.79 | 1,225,213.79 |
| 2010-2011 Rate | 4.61* | 13.23* | 12.01** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,093,258.28 | 1,022,386.14 | 1,022,386.14 |
| Indirect costs based on rate ** multiplied by actual direct costs | 50,399.21 | 135,261.69 | 122,788.58 |
| 2010-2011 Actual Indirect Costs | 66,278.99 | 137,151.13 | 137,151.13 |
| 2008-2009 Fixed Carry Forward | 11,428.39 | 0.00 | 14,938.85 |
| Total Indirect Costs | 54,850.60 | 137,151.13 | 122,212.28 |
| Over/(Under) Recovery | -4,451.39 | -1,889.44 | 576.30 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 66,278.99 | 137,151.13 | 137,151.13 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -4,451.39 | -1,889.44 | 576.30 |
| Total Projected Indirect 2012-2013 (Numerator) | 70,730.38 | 139,040.57 | 136,574.83 |
| Direct Costs | 1,093,258.28 | 1,022,386.14 | 1,022,386.14 |
| Rate for 2012-2013 ** | 6.47* | 13.60* | 13.36** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 15902**
**Form R0418**

*** Final ***

Northwest Academy
115 WEST HURLBUT ST
CHARLEVOIX, MI 49720

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 29,991.00 | 65,552.00 | 65,552.00 |
| 2008-2009 Fixed Carry Forward | -5,989.82 | 4,536.76 | 383.88 |
| Total Indirect Costs | 35,980.82 | 61,015.24 | 65,168.12 |
| 2008-2009 Direct Costs | 675,057.00 | 639,496.00 | 639,496.00 |
| 2010-2011 Rate | 5.33* | 9.54* | 10.19** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 880,847.00 | 826,510.00 | 826,510.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 46,949.15 | 78,849.05 | 84,221.37 |
| 2010-2011 Actual Indirect Costs | 46,208.00 | 100,545.00 | 100,545.00 |
| 2008-2009 Fixed Carry Forward | -5,989.82 | 4,536.76 | 383.88 |
| Total Indirect Costs | 52,197.82 | 96,008.24 | 100,161.12 |
| Over/(Under) Recovery | -5,248.67 | -17,159.19 | -15,939.75 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 46,208.00 | 100,545.00 | 100,545.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -5,248.67 | -17,159.19 | -15,939.75 |
| Total Projected Indirect 2012-2013 (Numerator) | 51,456.67 | 117,704.19 | 116,484.75 |
| Direct Costs | 880,847.00 | 826,510.00 | 826,510.00 |
| Rate for 2012-2013 ** | 5.84* | 14.24* | 14.09** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 16000**
**Form R0418**

*** Final ***

Cheb-Otsego-Presque Isle ESD
6065 LEARNING LN
INDIAN RIVER, MI 49749

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 433,663.63 | 966,626.78 | 966,626.78 |
| 2008-2009 Fixed Carry Forward | -35,151.43 | -63,416.85 | -63,416.85 |
| Total Indirect Costs | 468,815.06 | 1,030,043.63 | 1,030,043.63 |
| 2008-2009 Direct Costs | 7,828,139.44 | 7,295,176.29 | 7,295,176.29 |
| 2010-2011 Rate | 5.99* | 14.12* | 14.12** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,553,460.16 | 9,022,487.92 | 9,022,487.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 572,252.26 | 1,273,975.29 | 1,273,975.29 |
| 2010-2011 Actual Indirect Costs | 478,108.13 | 1,009,080.37 | 1,009,080.37 |
| 2008-2009 Fixed Carry Forward | -35,151.43 | -63,416.85 | -63,416.85 |
| Total Indirect Costs | 513,259.56 | 1,072,497.22 | 1,072,497.22 |
| Over/(Under) Recovery | 58,992.70 | 201,478.07 | 201,478.07 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 478,108.13 | 1,009,080.37 | 1,009,080.37 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 58,992.70 | 201,478.07 | 201,478.07 |
| Total Projected Indirect 2012-2013 (Numerator) | 419,115.43 | 807,602.30 | 807,602.30 |
| Direct Costs | 9,553,460.16 | 9,022,487.92 | 9,022,487.92 |
| Rate for 2012-2013 ** | 4.39* | 8.95* | 8.95** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 16015**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 90,690.42 | 1,942,105.79 | 1,942,105.79 |
| 2008-2009 Fixed Carry Forward | 36,613.83 | 23,827.58 | 7,389.37 |
| Total Indirect Costs | 54,076.59 | 1,918,278.21 | 1,934,716.42 |
| 2008-2009 Direct Costs | 19,111,585.40 | 17,260,170.03 | 17,260,170.03 |
| 2010-2011 Rate | 0.28* | 11.11* | 11.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,620,152.71 | 16,031,753.39 | 16,031,753.39 |
| Indirect costs based on rate ** multiplied by actual direct costs | 49,336.43 | 1,781,127.80 | 1,797,159.56 |
| 2010-2011 Actual Indirect Costs | 356,860.38 | 1,945,259.70 | 1,945,259.70 |
| 2008-2009 Fixed Carry Forward | 36,613.83 | 23,827.58 | 7,389.37 |
| Total Indirect Costs | 320,246.55 | 1,921,432.12 | 1,937,870.33 |
| Over/(Under) Recovery | -270,910.12 | -140,304.32 | -140,710.77 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 356,860.38 | 1,945,259.70 | 1,945,259.70 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -270,910.12 | -140,304.32 | -140,710.77 |
| Total Projected Indirect 2012-2013 (Numerator) | 627,770.50 | 2,085,564.02 | 2,085,970.47 |
| Direct Costs | 17,620,152.71 | 16,031,753.39 | 16,031,753.39 |
| Rate for 2012-2013 ** | 3.56* | 13.01* | 13.01** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 16050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 306,397.76 | 1,048,342.35 | 1,048,342.35 |
| 2008-2009 Fixed Carry Forward | -130,883.48 | -187,398.90 | -182,727.77 |
| Total Indirect Costs | 437,281.24 | 1,235,741.25 | 1,231,070.12 |
| 2008-2009 Direct Costs | 7,468,065.31 | 6,726,120.72 | 6,726,120.72 |
| 2010-2011 Rate | 5.86* | 18.37* | 18.30** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,081,683.13 | 6,472,609.28 | 6,472,609.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 414,986.63 | 970,891.39 | 1,184,487.50 |
| 2010-2011 Actual Indirect Costs | 280,077.05 | 889,150.90 | 889,150.90 |
| 2008-2009 Fixed Carry Forward | -130,883.48 | -187,398.90 | -182,727.77 |
| Total Indirect Costs | 410,960.53 | 1,076,549.80 | 1,071,878.67 |
| Over/(Under) Recovery | 4,026.10 | 0.00 | 112,608.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 280,077.05 | 889,150.90 | 889,150.90 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 4,026.10 | 0.00 | 112,608.83 |
| Total Projected Indirect 2012-2013 (Numerator) | 276,050.95 | 889,150.90 | 776,542.07 |
| Direct Costs | 7,081,683.13 | 6,472,609.28 | 6,472,609.28 |
| Rate for 2012-2013 ** | 3.90* | 13.74* | 12.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 16070**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 56,341.60 | 261,300.98 | 261,300.98 |
| 2008-2009 Fixed Carry Forward | 714.28 | 0.00 | -7,709.85 |
| Total Indirect Costs | 55,627.32 | 261,300.98 | 269,010.83 |
| 2008-2009 Direct Costs | 2,177,287.25 | 1,972,327.87 | 1,972,327.87 |
| 2010-2011 Rate | 2.55* | 13.25* | 13.64** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,300,446.55 | 2,094,108.25 | 2,094,108.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 58,661.39 | 277,469.34 | 285,636.37 |
| 2010-2011 Actual Indirect Costs | 3,939.50 | 210,277.80 | 210,277.80 |
| 2008-2009 Fixed Carry Forward | 714.28 | 0.00 | -7,709.85 |
| Total Indirect Costs | 3,225.22 | 210,277.80 | 217,987.65 |
| Over/(Under) Recovery | 55,436.17 | 67,191.54 | 67,648.72 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,939.50 | 210,277.80 | 210,277.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 55,436.17 | 67,191.54 | 67,648.72 |
| Total Projected Indirect 2012-2013 (Numerator) | -51,496.67 | 143,086.26 | 142,629.08 |
| Direct Costs | 2,300,446.55 | 2,094,108.25 | 2,094,108.25 |
| Rate for 2012-2013 ** | 0.00* | 6.83* | 6.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 16100**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 127,646.59 | 471,001.82 | 471,001.82 |
| 2008-2009 Fixed Carry Forward | 22,552.82 | 0.00 | 41,757.37 |
| Total Indirect Costs | 105,093.77 | 471,001.82 | 429,244.45 |
| 2008-2009 Direct Costs | 3,518,334.71 | 3,174,979.48 | 3,174,979.48 |
| 2010-2011 Rate | 2.99* | 14.83* | 13.52** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,264,342.98 | 2,973,013.37 | 2,973,013.37 |
| Indirect costs based on rate ** multiplied by actual direct costs | 97,603.86 | 440,897.88 | 401,951.41 |
| 2010-2011 Actual Indirect Costs | 166,865.60 | 458,195.21 | 458,195.21 |
| 2008-2009 Fixed Carry Forward | 22,552.82 | 0.00 | 41,757.37 |
| Total Indirect Costs | 144,312.78 | 458,195.21 | 416,437.84 |
| Over/(Under) Recovery | -46,708.92 | -17,297.33 | -14,486.43 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 166,865.60 | 458,195.21 | 458,195.21 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -46,708.92 | -17,297.33 | -14,486.43 |
| Total Projected Indirect 2012-2013 (Numerator) | 213,574.52 | 475,492.54 | 472,681.64 |
| Direct Costs | 3,264,342.98 | 2,973,013.37 | 2,973,013.37 |
| Rate for 2012-2013 ** | 6.54* | 15.99* | 15.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 17000**
**Form R0418**

*** Final ***

Eastern Upper Peninsula ISD
P.O. Box 883
Sault Ste. Marie, MI 49783

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,101,842.22 | 1,230,254.22 | 1,230,254.22 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 341,216.60 |
| Total Indirect Costs | 1,101,842.22 | 1,230,254.22 | 889,037.62 |
| 2008-2009 Direct Costs | 7,264,973.40 | 7,136,561.40 | 7,136,561.40 |
| 2010-2011 Rate | 15.17* | 17.24* | 12.46** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,191,259.82 | 6,759,446.67 | 6,759,446.67 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,078,688.97 | 1,013,917.00 | 842,227.06 |
| 2010-2011 Actual Indirect Costs | 975,586.50 | 1,407,399.65 | 1,407,399.65 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 341,216.60 |
| Total Indirect Costs | 975,586.50 | 1,407,399.65 | 1,066,183.05 |
| Over/(Under) Recovery | 0.00 | 0.00 | -223,955.99 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 975,586.50 | 1,407,399.65 | 1,407,399.65 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | -223,955.99 |
| Total Projected Indirect 2012-2013 (Numerator) | 975,586.50 | 1,407,399.65 | 1,631,355.64 |
| Direct Costs | 7,191,259.82 | 6,759,446.67 | 6,759,446.67 |
| Rate for 2012-2013 ** | 13.57* | 20.82* | 24.13** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 17010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 958,681.33 | 3,426,691.50 | 3,426,691.50 |
| 2008-2009 Fixed Carry Forward | -55,019.00 | 0.00 | -409,780.50 |
| Total Indirect Costs | 1,013,700.33 | 3,426,691.50 | 3,836,472.00 |
| 2008-2009 Direct Costs | 20,944,068.41 | 18,476,058.24 | 18,476,058.24 |
| 2010-2011 Rate | 4.84* | 18.55* | 20.76** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 20,330,426.78 | 17,640,116.70 | 17,640,116.70 |
| Indirect costs based on rate ** multiplied by actual direct costs | 983,992.66 | 2,646,017.51 | 3,662,088.23 |
| 2010-2011 Actual Indirect Costs | 780,882.65 | 3,471,192.73 | 3,471,192.73 |
| 2008-2009 Fixed Carry Forward | -55,019.00 | 0.00 | -409,780.50 |
| Total Indirect Costs | 835,901.65 | 3,471,192.73 | 3,880,973.23 |
| Over/(Under) Recovery | 148,091.01 | 0.00 | -218,885.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 780,882.65 | 3,471,192.73 | 3,471,192.73 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 148,091.01 | 0.00 | -218,885.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 632,791.64 | 3,471,192.73 | 3,690,077.73 |
| Direct Costs | 20,330,426.78 | 17,640,116.70 | 17,640,116.70 |
| Rate for 2012-2013 ** | 3.11* | 19.68* | 20.92** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 17050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 138,604.82 | 397,397.83 | 397,397.83 |
| 2008-2009 Fixed Carry Forward | -8,520.54 | 0.00 | -24,287.07 |
| Total Indirect Costs | 147,125.36 | 397,397.83 | 421,684.90 |
| 2008-2009 Direct Costs | 2,534,246.43 | 2,275,453.42 | 2,275,453.42 |
| 2010-2011 Rate | 5.81* | 17.46* | 18.53** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,521,489.34 | 2,224,291.82 | 2,224,291.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 146,498.53 | 333,643.77 | 412,161.27 |
| 2010-2011 Actual Indirect Costs | 101,922.37 | 399,119.89 | 399,119.89 |
| 2008-2009 Fixed Carry Forward | -8,520.54 | 0.00 | -24,287.07 |
| Total Indirect Costs | 110,442.91 | 399,119.89 | 423,406.96 |
| Over/(Under) Recovery | 36,055.62 | 0.00 | -11,245.69 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 101,922.37 | 399,119.89 | 399,119.89 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 36,055.62 | 0.00 | -11,245.69 |
| Total Projected Indirect 2012-2013 (Numerator) | 65,866.75 | 399,119.89 | 410,365.58 |
| Direct Costs | 2,521,489.34 | 2,224,291.82 | 2,224,291.82 |
| Rate for 2012-2013 ** | 2.61* | 17.94* | 18.45** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 17090**
**Form R0418**

*** Final ***

Pickford Public Schools
P.O. Box 278
Pickford, MI 49774

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 68,093.89 | 474,440.63 | 474,440.63 |
| 2008-2009 Fixed Carry Forward | -39,184.81 | 224.60 | 224.60 |
| Total Indirect Costs | 107,278.70 | 474,216.03 | 474,216.03 |
| 2008-2009 Direct Costs | 6,508,146.22 | 6,101,799.48 | 6,101,799.48 |
| 2010-2011 Rate | 1.65* | 7.77* | 7.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,628,203.61 | 6,227,638.66 | 6,227,638.66 |
| Indirect costs based on rate ** multiplied by actual direct costs | 109,365.36 | 483,887.52 | 483,887.52 |
| 2010-2011 Actual Indirect Costs | 67,289.51 | 467,854.46 | 467,854.46 |
| 2008-2009 Fixed Carry Forward | -39,184.81 | 224.60 | 224.60 |
| Total Indirect Costs | 106,474.32 | 467,629.86 | 467,629.86 |
| Over/(Under) Recovery | 2,891.04 | 16,257.66 | 16,257.66 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 67,289.51 | 467,854.46 | 467,854.46 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 2,891.04 | 16,257.66 | 16,257.66 |
| Total Projected Indirect 2012-2013 (Numerator) | 64,398.47 | 451,596.80 | 451,596.80 |
| Direct Costs | 6,628,203.61 | 6,227,638.66 | 6,227,638.66 |
| Rate for 2012-2013 ** | 0.97* | 7.25* | 7.25** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 17110**
**Form R0418**

*** Final ***

Rudyard Area Schools
PO Box 246
Rudyard, MI 49780

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 237,239.62 | 1,111,854.34 | 1,111,854.34 |
| 2008-2009 Fixed Carry Forward | -44,539.46 | -43,782.94 | -43,782.94 |
| Total Indirect Costs | 281,779.08 | 1,155,637.28 | 1,155,637.28 |
| 2008-2009 Direct Costs | 8,897,168.59 | 8,022,553.87 | 8,022,553.87 |
| 2010-2011 Rate | 3.17* | 14.40* | 14.40** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,995,654.46 | 7,084,027.03 | 7,084,027.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 253,462.25 | 1,020,099.89 | 1,020,099.89 |
| 2010-2011 Actual Indirect Costs | 365,461.83 | 1,277,089.26 | 1,277,089.26 |
| 2008-2009 Fixed Carry Forward | -44,539.46 | -43,782.94 | -43,782.94 |
| Total Indirect Costs | 410,001.29 | 1,320,872.20 | 1,320,872.20 |
| Over/(Under) Recovery | -156,539.04 | -300,772.31 | -300,772.31 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 365,461.83 | 1,277,089.26 | 1,277,089.26 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -156,539.04 | -300,772.31 | -300,772.31 |
| Total Projected Indirect 2012-2013 (Numerator) | 522,000.87 | 1,577,861.57 | 1,577,861.57 |
| Direct Costs | 7,995,654.46 | 7,084,027.03 | 7,084,027.03 |
| Rate for 2012-2013 ** | 6.53* | 22.27* | 22.27** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 17140**
**Form R0418**

*** Final ***

Brimley Area Schools
7134 SOUTH M 221
BRIMLEY, MI 49715

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 277,709.56 | 770,611.62 | 770,611.62 |
| 2008-2009 Fixed Carry Forward | -17,712.18 | 0.00 | -64,425.53 |
| Total Indirect Costs | 295,421.74 | 770,611.62 | 835,037.15 |
| 2008-2009 Direct Costs | 4,992,822.30 | 4,499,920.24 | 4,499,920.24 |
| 2010-2011 Rate | 5.92* | 17.13* | 18.56** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,363,775.40 | 4,900,011.17 | 4,900,011.17 |
| Indirect costs based on rate ** multiplied by actual direct costs | 317,535.50 | 735,001.68 | 909,442.07 |
| 2010-2011 Actual Indirect Costs | 300,111.43 | 763,875.66 | 763,875.66 |
| 2008-2009 Fixed Carry Forward | -17,712.18 | 0.00 | -64,425.53 |
| Total Indirect Costs | 317,823.61 | 763,875.66 | 828,301.19 |
| Over/(Under) Recovery | -288.11 | 0.00 | 81,140.88 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 300,111.43 | 763,875.66 | 763,875.66 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -288.11 | 0.00 | 81,140.88 |
| Total Projected Indirect 2012-2013 (Numerator) | 300,399.54 | 763,875.66 | 682,734.78 |
| Direct Costs | 5,363,775.40 | 4,900,011.17 | 4,900,011.17 |
| Rate for 2012-2013 ** | 5.60* | 15.59* | 13.93** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 17160**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 13,823.10 | 144,848.38 | 144,848.38 |
| 2008-2009 Fixed Carry Forward | 12,189.26 | 0.00 | 31,781.95 |
| Total Indirect Costs | 1,633.84 | 144,848.38 | 113,066.43 |
| 2008-2009 Direct Costs | 1,082,313.10 | 951,287.82 | 951,287.82 |
| 2010-2011 Rate | 0.15* | 15.23* | 11.89** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,182,009.95 | 866,622.39 | 866,622.39 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,773.01 | 129,993.36 | 103,041.40 |
| 2010-2011 Actual Indirect Costs | 17,920.68 | 333,308.24 | 333,308.24 |
| 2008-2009 Fixed Carry Forward | 12,189.26 | 0.00 | 31,781.95 |
| Total Indirect Costs | 5,731.42 | 333,308.24 | 301,526.29 |
| Over/(Under) Recovery | -3,958.41 | 0.00 | -198,484.89 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 17,920.68 | 333,308.24 | 333,308.24 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -3,958.41 | 0.00 | -198,484.89 |
| Total Projected Indirect 2012-2013 (Numerator) | 21,879.09 | 333,308.24 | 531,793.13 |
| Direct Costs | 1,182,009.95 | 866,622.39 | 866,622.39 |
| Rate for 2012-2013 ** | 1.85* | 38.46* | 61.36** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 17901**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 530,036.50 | 1,614,570.66 | 1,614,570.66 |
| 2008-2009 Fixed Carry Forward | 255,188.04 | 0.00 | 0.00 |
| Total Indirect Costs | 274,848.46 | 1,614,570.66 | 1,614,570.66 |
| 2008-2009 Direct Costs | 6,569,398.68 | 5,484,864.52 | 5,484,864.52 |
| 2010-2011 Rate | 4.18* | 29.44* | 29.44** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,943,934.80 | 6,112,791.28 | 6,112,791.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 290,256.47 | 916,918.69 | 1,528,197.82 |
| 2010-2011 Actual Indirect Costs | 546,272.82 | 1,377,416.34 | 1,377,416.34 |
| 2008-2009 Fixed Carry Forward | 255,188.04 | 0.00 | 0.00 |
| Total Indirect Costs | 291,084.78 | 1,377,416.34 | 1,377,416.34 |
| Over/(Under) Recovery | -828.31 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 546,272.82 | 1,377,416.34 | 1,377,416.34 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -828.31 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 547,101.13 | 1,377,416.34 | 1,377,416.34 |
| Direct Costs | 6,943,934.80 | 6,112,791.28 | 6,112,791.28 |
| Rate for 2012-2013 ** | 7.88* | 22.53* | 22.53** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 17902**
**Form R0418**

*** Final ***

Ojibwe Charter School
11507 WEST INDUSTRIAL DR
BRIMLEY, MI 49715

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 56,284.77 | 191,474.04 | 191,474.04 |
| 2008-2009 Fixed Carry Forward | -42,092.30 | -66,235.83 | -66,235.83 |
| Total Indirect Costs | 98,377.07 | 257,709.87 | 257,709.87 |
| 2008-2009 Direct Costs | 1,219,263.99 | 1,084,074.72 | 1,084,074.72 |
| 2010-2011 Rate | 8.07* | 23.77* | 23.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,241,218.11 | 1,117,145.67 | 1,117,145.67 |
| Indirect costs based on rate ** multiplied by actual direct costs | 100,166.30 | 167,571.85 | 265,545.53 |
| 2010-2011 Actual Indirect Costs | 66,010.48 | 190,082.92 | 190,082.92 |
| 2008-2009 Fixed Carry Forward | -42,092.30 | -66,235.83 | -66,235.83 |
| Total Indirect Costs | 108,102.78 | 256,318.75 | 256,318.75 |
| Over/(Under) Recovery | -7,936.48 | 0.00 | 9,226.78 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 66,010.48 | 190,082.92 | 190,082.92 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -7,936.48 | 0.00 | 9,226.78 |
| Total Projected Indirect 2012-2013 (Numerator) | 73,946.96 | 190,082.92 | 180,856.14 |
| Direct Costs | 1,241,218.11 | 1,117,145.67 | 1,117,145.67 |
| Rate for 2012-2013 ** | 5.96* | 17.02* | 16.19** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 17903**
**Form R0418**

*** Final ***

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

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 470,845.94 | 443,386.94 | 443,386.94 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 11,273.00 | 38,732.00 | 38,732.00 |
| Total Indirect Costs | 11,273.00 | 38,732.00 | 38,732.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 11,273.00 | 38,732.00 | 38,732.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 11,273.00 | 38,732.00 | 38,732.00 |
| Direct Costs | 470,845.94 | 443,386.94 | 443,386.94 |
| Rate for 2012-2013 ** | 2.39* | 8.74* | 8.74** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 18000**
**Form R0418**

*** Final ***

Clare-Gladwin Regional Education Service District
4041 EAST MANNSIDING RD
CLARE, MI 48617

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 763,699.25 | 1,079,358.86 | 1,079,358.86 |
| 2008-2009 Fixed Carry Forward | 14,487.76 | 86,075.03 | 77,766.07 |
| Total Indirect Costs | 749,211.49 | 993,283.83 | 1,001,592.79 |
| 2008-2009 Direct Costs | 10,285,153.96 | 9,969,494.35 | 9,969,494.35 |
| 2010-2011 Rate | 7.28* | 9.96* | 10.05** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,705,189.05 | 11,447,187.55 | 11,447,187.55 |
| Indirect costs based on rate ** multiplied by actual direct costs | 852,137.76 | 1,140,139.88 | 1,150,442.35 |
| 2010-2011 Actual Indirect Costs | 1,654,157.85 | 1,912,159.35 | 1,912,159.35 |
| 2008-2009 Fixed Carry Forward | 14,487.76 | 86,075.03 | 77,766.07 |
| Total Indirect Costs | 1,639,670.09 | 1,826,084.32 | 1,834,393.28 |
| Over/(Under) Recovery | -787,532.33 | -685,944.44 | -683,950.93 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,654,157.85 | 1,912,159.35 | 1,912,159.35 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -787,532.33 | -685,944.44 | -683,950.93 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,441,690.18 | 2,598,103.79 | 2,596,110.28 |
| Direct Costs | 11,705,189.05 | 11,447,187.55 | 11,447,187.55 |
| Rate for 2012-2013 ** | 20.86* | 22.70* | 22.68** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 18010**
**Form R0418**

*** Final ***

Clare Public Schools
201 EAST STATE ST
CLARE, MI 48617

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 484,787.90 | 1,906,554.59 | 1,906,554.59 |
| 2008-2009 Fixed Carry Forward | -23,498.62 | 0.00 | -65,595.61 |
| Total Indirect Costs | 508,286.52 | 1,906,554.59 | 1,972,150.20 |
| 2008-2009 Direct Costs | 11,846,549.57 | 10,424,782.88 | 10,424,782.88 |
| 2010-2011 Rate | 4.29* | 18.29* | 18.92** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,779,883.19 | 11,275,411.00 | 11,275,411.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 548,256.99 | 1,691,311.65 | 2,133,307.76 |
| 2010-2011 Actual Indirect Costs | 460,665.44 | 1,965,137.63 | 1,965,137.63 |
| 2008-2009 Fixed Carry Forward | -23,498.62 | 0.00 | -65,595.61 |
| Total Indirect Costs | 484,164.06 | 1,965,137.63 | 2,030,733.24 |
| Over/(Under) Recovery | 64,092.93 | 0.00 | 102,574.52 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 460,665.44 | 1,965,137.63 | 1,965,137.63 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 64,092.93 | 0.00 | 102,574.52 |
| Total Projected Indirect 2012-2013 (Numerator) | 396,572.51 | 1,965,137.63 | 1,862,563.11 |
| Direct Costs | 12,779,883.19 | 11,275,411.00 | 11,275,411.00 |
| Rate for 2012-2013 ** | 3.10* | 17.43* | 16.52** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 18020**
**Form R0418**

*** Final ***

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 527,484.80 | 1,740,738.07 | 1,740,738.07 |
| 2008-2009 Fixed Carry Forward | 62,049.41 | 0.00 | -27,928.64 |
| Total Indirect Costs | 465,435.39 | 1,740,738.07 | 1,768,666.71 |
| 2008-2009 Direct Costs | 12,249,893.71 | 11,036,640.44 | 11,036,640.44 |
| 2010-2011 Rate | 3.80* | 15.77* | 16.03** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,391,100.33 | 11,494,795.26 | 11,494,795.26 |
| Indirect costs based on rate ** multiplied by actual direct costs | 470,861.81 | 1,724,219.29 | 1,842,615.68 |
| 2010-2011 Actual Indirect Costs | 499,360.97 | 1,395,666.04 | 1,395,666.04 |
| 2008-2009 Fixed Carry Forward | 62,049.41 | 0.00 | -27,928.64 |
| Total Indirect Costs | 437,311.56 | 1,395,666.04 | 1,423,594.68 |
| Over/(Under) Recovery | 33,550.25 | 0.00 | 419,021.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 499,360.97 | 1,395,666.04 | 1,395,666.04 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 33,550.25 | 0.00 | 419,021.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 465,810.72 | 1,395,666.04 | 976,645.04 |
| Direct Costs | 12,391,100.33 | 11,494,795.26 | 11,494,795.26 |
| Rate for 2012-2013 ** | 3.76* | 12.14* | 8.50** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 18060**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 423,549.31 | 1,762,477.48 | 1,762,477.48 |
| 2008-2009 Fixed Carry Forward | -63,625.25 | -75,889.77 | -75,889.77 |
| Total Indirect Costs | 487,174.56 | 1,838,367.25 | 1,838,367.25 |
| 2008-2009 Direct Costs | 14,420,005.89 | 13,081,077.72 | 13,081,077.72 |
| 2010-2011 Rate | 3.38* | 14.05* | 14.05** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,080,814.69 | 13,009,449.53 | 13,009,449.53 |
| Indirect costs based on rate ** multiplied by actual direct costs | 475,931.54 | 1,827,827.66 | 1,827,827.66 |
| 2010-2011 Actual Indirect Costs | 326,785.14 | 1,398,150.30 | 1,398,150.30 |
| 2008-2009 Fixed Carry Forward | -63,625.25 | -75,889.77 | -75,889.77 |
| Total Indirect Costs | 390,410.39 | 1,474,040.07 | 1,474,040.07 |
| Over/(Under) Recovery | 85,521.15 | 353,787.59 | 353,787.59 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 326,785.14 | 1,398,150.30 | 1,398,150.30 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 85,521.15 | 353,787.59 | 353,787.59 |
| Total Projected Indirect 2012-2013 (Numerator) | 241,263.99 | 1,044,362.71 | 1,044,362.71 |
| Direct Costs | 14,080,814.69 | 13,009,449.53 | 13,009,449.53 |
| Rate for 2012-2013 ** | 1.71* | 8.03* | 8.03** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 19000**
**Form R0418**

*** Final ***

Clinton County RESA
1013 SOUTH US HIGHWAY 27 STE A
SAINT JOHNS, MI 48879

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 655,575.77 | 1,315,184.48 | 1,315,184.48 |
| 2008-2009 Fixed Carry Forward | 27,954.25 | 0.00 | 169,087.40 |
| Total Indirect Costs | 627,621.52 | 1,315,184.48 | 1,146,097.08 |
| 2008-2009 Direct Costs | 12,547,176.89 | 11,887,568.18 | 11,887,568.18 |
| 2010-2011 Rate | 5.00* | 11.06* | 9.64** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,469,355.67 | 11,867,597.31 | 11,867,597.31 |
| Indirect costs based on rate ** multiplied by actual direct costs | 623,467.78 | 1,312,556.26 | 1,144,036.38 |
| 2010-2011 Actual Indirect Costs | 876,435.19 | 1,478,193.55 | 1,478,193.55 |
| 2008-2009 Fixed Carry Forward | 27,954.25 | 0.00 | 169,087.40 |
| Total Indirect Costs | 848,480.94 | 1,478,193.55 | 1,309,106.15 |
| Over/(Under) Recovery | -225,013.16 | -165,637.29 | -165,069.77 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 876,435.19 | 1,478,193.55 | 1,478,193.55 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -225,013.16 | -165,637.29 | -165,069.77 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,101,448.35 | 1,643,830.84 | 1,643,263.32 |
| Direct Costs | 12,469,355.67 | 11,867,597.31 | 11,867,597.31 |
| Rate for 2012-2013 ** | 8.83* | 13.85* | 13.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 19010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 917,077.60 | 3,317,221.26 | 3,317,221.26 |
| 2008-2009 Fixed Carry Forward | 410.79 | 0.00 | 182,369.54 |
| Total Indirect Costs | 916,666.81 | 3,317,221.26 | 3,134,851.72 |
| 2008-2009 Direct Costs | 23,165,778.91 | 20,765,635.25 | 20,765,635.25 |
| 2010-2011 Rate | 3.96* | 15.97* | 15.10** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,284,479.16 | 21,151,775.07 | 21,151,775.07 |
| Indirect costs based on rate ** multiplied by actual direct costs | 922,065.37 | 3,172,766.26 | 3,193,918.04 |
| 2010-2011 Actual Indirect Costs | 892,651.84 | 3,025,355.93 | 3,025,355.93 |
| 2008-2009 Fixed Carry Forward | 410.79 | 0.00 | 182,369.54 |
| Total Indirect Costs | 892,241.05 | 3,025,355.93 | 2,842,986.39 |
| Over/(Under) Recovery | 29,824.32 | 0.00 | 350,931.65 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 892,651.84 | 3,025,355.93 | 3,025,355.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 29,824.32 | 0.00 | 350,931.65 |
| Total Projected Indirect 2012-2013 (Numerator) | 862,827.52 | 3,025,355.93 | 2,674,424.28 |
| Direct Costs | 23,284,479.16 | 21,151,775.07 | 21,151,775.07 |
| Rate for 2012-2013 ** | 3.71* | 14.30* | 12.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 19070**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 48,370.00 | 398,547.66 | 398,547.66 |
| 2008-2009 Fixed Carry Forward | -12,837.74 | 0.00 | 268,346.93 |
| Total Indirect Costs | 61,207.74 | 398,547.66 | 130,200.73 |
| 2008-2009 Direct Costs | 4,244,475.47 | 3,894,297.81 | 3,894,297.81 |
| 2010-2011 Rate | 1.44* | 10.23* | 3.34** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,282,506.69 | 3,951,859.49 | 3,951,859.49 |
| Indirect costs based on rate ** multiplied by actual direct costs | 61,668.10 | 404,275.23 | 131,992.11 |
| 2010-2011 Actual Indirect Costs | 27,994.00 | 358,641.20 | 358,641.20 |
| 2008-2009 Fixed Carry Forward | -12,837.74 | 0.00 | 268,346.93 |
| Total Indirect Costs | 40,831.74 | 358,641.20 | 90,294.27 |
| Over/(Under) Recovery | 20,836.36 | 45,634.03 | 41,697.84 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 27,994.00 | 358,641.20 | 358,641.20 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 20,836.36 | 45,634.03 | 41,697.84 |
| Total Projected Indirect 2012-2013 (Numerator) | 7,157.64 | 313,007.17 | 316,943.36 |
| Direct Costs | 4,282,506.69 | 3,951,859.49 | 3,951,859.49 |
| Rate for 2012-2013 ** | 0.17* | 7.92* | 8.02** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 19100**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 246,185.94 | 1,194,851.51 | 1,194,851.51 |
| 2008-2009 Fixed Carry Forward | -4,338.15 | 0.00 | 62,688.84 |
| Total Indirect Costs | 250,524.09 | 1,194,851.51 | 1,132,162.67 |
| 2008-2009 Direct Costs | 7,974,308.16 | 7,025,642.59 | 7,025,642.59 |
| 2010-2011 Rate | 3.14* | 17.01* | 16.11** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,694,817.18 | 6,848,481.88 | 6,848,481.88 |
| Indirect costs based on rate ** multiplied by actual direct costs | 241,617.26 | 1,027,272.28 | 1,103,290.43 |
| 2010-2011 Actual Indirect Costs | 242,329.17 | 1,088,664.47 | 1,088,664.47 |
| 2008-2009 Fixed Carry Forward | -4,338.15 | 0.00 | 62,688.84 |
| Total Indirect Costs | 246,667.32 | 1,088,664.47 | 1,025,975.63 |
| Over/(Under) Recovery | -5,050.06 | 0.00 | 77,314.80 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 242,329.17 | 1,088,664.47 | 1,088,664.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -5,050.06 | 0.00 | 77,314.80 |
| Total Projected Indirect 2012-2013 (Numerator) | 247,379.23 | 1,088,664.47 | 1,011,349.67 |
| Direct Costs | 7,694,817.18 | 6,848,481.88 | 6,848,481.88 |
| Rate for 2012-2013 ** | 3.21* | 15.90* | 14.77** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 19120**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 430,995.25 | 2,036,182.73 | 2,036,182.73 |
| 2008-2009 Fixed Carry Forward | -336,767.13 | -372,787.22 | -372,787.22 |
| Total Indirect Costs | 767,762.38 | 2,408,969.95 | 2,408,969.95 |
| 2008-2009 Direct Costs | 14,818,146.32 | 13,212,958.84 | 13,212,958.84 |
| 2010-2011 Rate | 5.18* | 18.23* | 18.23** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,510,483.05 | 12,933,400.17 | 12,933,400.17 |
| Indirect costs based on rate ** multiplied by actual direct costs | 751,643.02 | 1,940,010.03 | 2,357,758.85 |
| 2010-2011 Actual Indirect Costs | 410,442.12 | 1,987,525.00 | 1,987,525.00 |
| 2008-2009 Fixed Carry Forward | -336,767.13 | -372,787.22 | -372,787.22 |
| Total Indirect Costs | 747,209.25 | 2,360,312.22 | 2,360,312.22 |
| Over/(Under) Recovery | 4,433.77 | 0.00 | -2,553.37 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 410,442.12 | 1,987,525.00 | 1,987,525.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 4,433.77 | 0.00 | -2,553.37 |
| Total Projected Indirect 2012-2013 (Numerator) | 406,008.35 | 1,987,525.00 | 1,990,078.37 |
| Direct Costs | 14,510,483.05 | 12,933,400.17 | 12,933,400.17 |
| Rate for 2012-2013 ** | 2.80* | 15.37* | 15.39** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 19125**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 181,832.88 | 787,342.94 | 787,342.94 |
| 2008-2009 Fixed Carry Forward | -2,569.63 | 0.00 | 13,816.22 |
| Total Indirect Costs | 184,402.51 | 787,342.94 | 773,526.72 |
| 2008-2009 Direct Costs | 5,446,075.12 | 4,840,565.06 | 4,840,565.06 |
| 2010-2011 Rate | 3.39* | 16.27* | 15.98** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,508,625.43 | 4,898,090.91 | 4,898,090.91 |
| Indirect costs based on rate ** multiplied by actual direct costs | 186,742.40 | 734,713.64 | 782,714.93 |
| 2010-2011 Actual Indirect Costs | 204,558.99 | 815,093.51 | 815,093.51 |
| 2008-2009 Fixed Carry Forward | -2,569.63 | 0.00 | 13,816.22 |
| Total Indirect Costs | 207,128.62 | 815,093.51 | 801,277.29 |
| Over/(Under) Recovery | -20,386.22 | 0.00 | -18,562.36 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 204,558.99 | 815,093.51 | 815,093.51 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -20,386.22 | 0.00 | -18,562.36 |
| Total Projected Indirect 2012-2013 (Numerator) | 224,945.21 | 815,093.51 | 833,655.87 |
| Direct Costs | 5,508,625.43 | 4,898,090.91 | 4,898,090.91 |
| Rate for 2012-2013 ** | 4.08* | 16.64* | 17.02** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 19140**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,016,408.50 | 4,131,479.37 | 4,131,479.37 |
| 2008-2009 Fixed Carry Forward | 58,442.33 | 0.00 | 613,784.22 |
| Total Indirect Costs | 957,966.17 | 4,131,479.37 | 3,517,695.15 |
| 2008-2009 Direct Costs | 26,075,982.95 | 22,960,912.08 | 22,960,912.08 |
| 2010-2011 Rate | 3.67* | 17.99* | 15.32** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 25,750,585.14 | 22,786,695.11 | 22,786,695.11 |
| Indirect costs based on rate ** multiplied by actual direct costs | 945,046.47 | 3,418,004.27 | 3,490,921.69 |
| 2010-2011 Actual Indirect Costs | 852,870.43 | 3,816,760.46 | 3,816,760.46 |
| 2008-2009 Fixed Carry Forward | 58,442.33 | 0.00 | 613,784.22 |
| Total Indirect Costs | 794,428.10 | 3,816,760.46 | 3,202,976.24 |
| Over/(Under) Recovery | 150,618.37 | 0.00 | 287,945.45 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 852,870.43 | 3,816,760.46 | 3,816,760.46 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 150,618.37 | 0.00 | 287,945.45 |
| Total Projected Indirect 2012-2013 (Numerator) | 702,252.06 | 3,816,760.46 | 3,528,815.01 |
| Direct Costs | 25,750,585.14 | 22,786,695.11 | 22,786,695.11 |
| Rate for 2012-2013 ** | 2.73* | 16.75* | 15.49** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 20015**
**Form R0418**

*** Final ***

Crawford AuSable Schools
1135 N Old 27
Grayling, MI 49738

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 669,566.64 | 2,425,217.13 | 2,425,217.13 |
| 2008-2009 Fixed Carry Forward | -43,349.70 | 0.00 | -174,725.07 |
| Total Indirect Costs | 712,916.34 | 2,425,217.13 | 2,599,942.20 |
| 2008-2009 Direct Costs | 15,154,782.58 | 13,399,132.09 | 13,399,132.09 |
| 2010-2011 Rate | 4.70* | 18.10* | 19.40** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,959,104.27 | 13,552,628.28 | 13,552,628.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 703,077.90 | 2,032,894.24 | 2,629,209.89 |
| 2010-2011 Actual Indirect Costs | 557,696.67 | 1,964,172.66 | 1,964,172.66 |
| 2008-2009 Fixed Carry Forward | -43,349.70 | 0.00 | -174,725.07 |
| Total Indirect Costs | 601,046.37 | 1,964,172.66 | 2,138,897.73 |
| Over/(Under) Recovery | 102,031.53 | 0.00 | 490,312.16 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 557,696.67 | 1,964,172.66 | 1,964,172.66 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 102,031.53 | 0.00 | 490,312.16 |
| Total Projected Indirect 2012-2013 (Numerator) | 455,665.14 | 1,964,172.66 | 1,473,860.50 |
| Direct Costs | 14,959,104.27 | 13,552,628.28 | 13,552,628.28 |
| Rate for 2012-2013 ** | 3.05* | 14.49* | 10.88** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 21000**
**Form R0418**

*** Final ***

Delta-Schoolcraft ISD
2525 3RD AVE S
ESCANABA, MI 49829

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 812,722.45 | 1,388,305.41 | 1,388,305.41 |
| 2008-2009 Fixed Carry Forward | 42,627.06 | -40,256.20 | -36,246.51 |
| Total Indirect Costs | 770,095.39 | 1,428,561.61 | 1,424,551.92 |
| 2008-2009 Direct Costs | 10,102,432.47 | 9,526,849.51 | 9,526,849.51 |
| 2010-2011 Rate | 7.62* | 15.00* | 14.95** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,803,166.59 | 8,340,681.26 | 8,340,681.26 |
| Indirect costs based on rate ** multiplied by actual direct costs | 670,801.29 | 1,251,102.19 | 1,246,931.85 |
| 2010-2011 Actual Indirect Costs | 665,957.68 | 1,128,443.01 | 1,128,443.01 |
| 2008-2009 Fixed Carry Forward | 42,627.06 | -40,256.20 | -36,246.51 |
| Total Indirect Costs | 623,330.62 | 1,168,699.21 | 1,164,689.52 |
| Over/(Under) Recovery | 47,470.67 | 82,402.98 | 82,242.33 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 665,957.68 | 1,128,443.01 | 1,128,443.01 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 47,470.67 | 82,402.98 | 82,242.33 |
| Total Projected Indirect 2012-2013 (Numerator) | 618,487.01 | 1,046,040.03 | 1,046,200.68 |
| Direct Costs | 8,803,166.59 | 8,340,681.26 | 8,340,681.26 |
| Rate for 2012-2013 ** | 7.03* | 12.54* | 12.54** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 21010**
**Form R0418**

*** Final ***

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 420,332.15 | 2,695,754.40 | 2,695,754.40 |
| 2008-2009 Fixed Carry Forward | -20,192.05 | 10,714.97 | 10,714.97 |
| Total Indirect Costs | 440,524.20 | 2,685,039.43 | 2,685,039.43 |
| 2008-2009 Direct Costs | 23,476,639.33 | 21,201,217.08 | 21,201,217.08 |
| 2010-2011 Rate | 1.88* | 12.66* | 12.66** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,374,640.96 | 20,583,078.97 | 20,583,078.97 |
| Indirect costs based on rate ** multiplied by actual direct costs | 420,643.25 | 2,605,817.80 | 2,605,817.80 |
| 2010-2011 Actual Indirect Costs | 493,635.99 | 2,285,197.98 | 2,285,197.98 |
| 2008-2009 Fixed Carry Forward | -20,192.05 | 10,714.97 | 10,714.97 |
| Total Indirect Costs | 513,828.04 | 2,274,483.01 | 2,274,483.01 |
| Over/(Under) Recovery | -93,184.79 | 331,334.79 | 331,334.79 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 493,635.99 | 2,285,197.98 | 2,285,197.98 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -93,184.79 | 331,334.79 | 331,334.79 |
| Total Projected Indirect 2012-2013 (Numerator) | 586,820.78 | 1,953,863.19 | 1,953,863.19 |
| Direct Costs | 22,374,640.96 | 20,583,078.97 | 20,583,078.97 |
| Rate for 2012-2013 ** | 2.62* | 9.49* | 9.49** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 21025**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 247,533.99 | 1,441,050.12 | 1,441,050.12 |
| 2008-2009 Fixed Carry Forward | 1,456.88 | 5,292.47 | 5,292.47 |
| Total Indirect Costs | 246,077.11 | 1,435,757.65 | 1,435,757.65 |
| 2008-2009 Direct Costs | 12,330,824.26 | 11,137,308.13 | 11,137,308.13 |
| 2010-2011 Rate | 2.00* | 12.89* | 12.89** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,052,513.32 | 10,956,077.82 | 10,956,077.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 241,050.27 | 1,412,238.43 | 1,412,238.43 |
| 2010-2011 Actual Indirect Costs | 328,001.14 | 1,424,436.64 | 1,424,436.64 |
| 2008-2009 Fixed Carry Forward | 1,456.88 | 5,292.47 | 5,292.47 |
| Total Indirect Costs | 326,544.26 | 1,419,144.17 | 1,419,144.17 |
| Over/(Under) Recovery | -85,493.99 | -6,905.74 | -6,905.74 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 328,001.14 | 1,424,436.64 | 1,424,436.64 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -85,493.99 | -6,905.74 | -6,905.74 |
| Total Projected Indirect 2012-2013 (Numerator) | 413,495.13 | 1,431,342.38 | 1,431,342.38 |
| Direct Costs | 12,052,513.32 | 10,956,077.82 | 10,956,077.82 |
| Rate for 2012-2013 ** | 3.43* | 13.06* | 13.06** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 21060**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 245,026.92 | 607,821.39 | 607,821.39 |
| 2008-2009 Fixed Carry Forward | -4,708.89 | 0.00 | 9,469.49 |
| Total Indirect Costs | 249,735.81 | 607,821.39 | 598,351.90 |
| 2008-2009 Direct Costs | 3,601,466.43 | 3,238,671.96 | 3,238,671.96 |
| 2010-2011 Rate | 6.93* | 18.77* | 18.48** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,128,683.18 | 2,772,635.03 | 2,772,635.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 216,817.74 | 415,895.25 | 512,382.95 |
| 2010-2011 Actual Indirect Costs | 242,543.81 | 598,591.96 | 598,591.96 |
| 2008-2009 Fixed Carry Forward | -4,708.89 | 0.00 | 9,469.49 |
| Total Indirect Costs | 247,252.70 | 598,591.96 | 589,122.47 |
| Over/(Under) Recovery | -30,434.96 | 0.00 | -76,739.52 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 242,543.81 | 598,591.96 | 598,591.96 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -30,434.96 | 0.00 | -76,739.52 |
| Total Projected Indirect 2012-2013 (Numerator) | 272,978.77 | 598,591.96 | 675,331.48 |
| Direct Costs | 3,128,683.18 | 2,772,635.03 | 2,772,635.03 |
| Rate for 2012-2013 ** | 8.73* | 21.59* | 24.36** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 21065**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 135,483.27 | 381,870.93 | 381,870.93 |
| 2008-2009 Fixed Carry Forward | -14,644.00 | 0.00 | -18,335.60 |
| Total Indirect Costs | 150,127.27 | 381,870.93 | 400,206.53 |
| 2008-2009 Direct Costs | 2,455,252.23 | 2,208,864.57 | 2,208,864.57 |
| 2010-2011 Rate | 6.11* | 17.29* | 18.12** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,316,927.36 | 2,073,608.50 | 2,073,608.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 141,564.26 | 311,041.28 | 375,737.86 |
| 2010-2011 Actual Indirect Costs | 108,802.52 | 352,121.38 | 352,121.38 |
| 2008-2009 Fixed Carry Forward | -14,644.00 | 0.00 | -18,335.60 |
| Total Indirect Costs | 123,446.52 | 352,121.38 | 370,456.98 |
| Over/(Under) Recovery | 18,117.74 | 0.00 | 5,280.88 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 108,802.52 | 352,121.38 | 352,121.38 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 18,117.74 | 0.00 | 5,280.88 |
| Total Projected Indirect 2012-2013 (Numerator) | 90,684.78 | 352,121.38 | 346,840.50 |
| Direct Costs | 2,316,927.36 | 2,073,608.50 | 2,073,608.50 |
| Rate for 2012-2013 ** | 3.91* | 16.98* | 16.73** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 21090**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 265,538.44 | 650,702.29 | 650,702.29 |
| 2008-2009 Fixed Carry Forward | -38,662.57 | -50,561.77 | -50,852.25 |
| Total Indirect Costs | 304,201.01 | 701,264.06 | 701,554.54 |
| 2008-2009 Direct Costs | 4,620,453.33 | 4,235,289.48 | 4,235,289.48 |
| 2010-2011 Rate | 6.58* | 16.56* | 16.56** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,187,366.57 | 4,823,486.20 | 4,823,486.20 |
| Indirect costs based on rate ** multiplied by actual direct costs | 341,328.72 | 723,522.93 | 798,769.31 |
| 2010-2011 Actual Indirect Costs | 160,199.02 | 524,079.39 | 524,079.39 |
| 2008-2009 Fixed Carry Forward | -38,662.57 | -50,561.77 | -50,852.25 |
| Total Indirect Costs | 198,861.59 | 574,641.16 | 574,931.64 |
| Over/(Under) Recovery | 142,467.13 | 0.00 | 223,837.67 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 160,199.02 | 524,079.39 | 524,079.39 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 142,467.13 | 0.00 | 223,837.67 |
| Total Projected Indirect 2012-2013 (Numerator) | 17,731.89 | 524,079.39 | 300,241.72 |
| Direct Costs | 5,187,366.57 | 4,823,486.20 | 4,823,486.20 |
| Rate for 2012-2013 ** | 0.34* | 10.87* | 6.22** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 21135**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 72,752.48 | 296,168.76 | 296,168.76 |
| 2008-2009 Fixed Carry Forward | -6,205.78 | 0.00 | -6,537.16 |
| Total Indirect Costs | 78,958.26 | 296,168.76 | 302,705.92 |
| 2008-2009 Direct Costs | 2,132,907.18 | 1,909,490.90 | 1,909,490.90 |
| 2010-2011 Rate | 3.70* | 15.51* | 15.85** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,857,484.05 | 1,669,964.79 | 1,669,964.79 |
| Indirect costs based on rate ** multiplied by actual direct costs | 68,726.91 | 250,494.72 | 264,689.42 |
| 2010-2011 Actual Indirect Costs | 79,184.90 | 266,704.16 | 266,704.16 |
| 2008-2009 Fixed Carry Forward | -6,205.78 | 0.00 | -6,537.16 |
| Total Indirect Costs | 85,390.68 | 266,704.16 | 273,241.32 |
| Over/(Under) Recovery | -16,663.77 | 0.00 | -8,551.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 79,184.90 | 266,704.16 | 266,704.16 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -16,663.77 | 0.00 | -8,551.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 95,848.67 | 266,704.16 | 275,256.06 |
| Direct Costs | 1,857,484.05 | 1,669,964.79 | 1,669,964.79 |
| Rate for 2012-2013 ** | 5.16* | 15.97* | 16.48** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 22000**
**Form R0418**

*** Final ***

Dickinson-Iron ISD
1074 PYLE DR
KINGSFORD, MI 49802

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 656,290.46 | 993,356.79 | 993,356.79 |
| 2008-2009 Fixed Carry Forward | 15,421.86 | 126,339.32 | 126,339.32 |
| Total Indirect Costs | 640,868.60 | 867,017.47 | 867,017.47 |
| 2008-2009 Direct Costs | 8,949,180.05 | 8,612,113.72 | 8,612,113.72 |
| 2010-2011 Rate | 7.16* | 10.07* | 10.07** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,630,666.82 | 8,321,167.23 | 8,321,167.23 |
| Indirect costs based on rate ** multiplied by actual direct costs | 617,955.74 | 837,941.54 | 837,941.54 |
| 2010-2011 Actual Indirect Costs | 958,854.90 | 1,268,354.49 | 1,268,354.49 |
| 2008-2009 Fixed Carry Forward | 15,421.86 | 126,339.32 | 126,339.32 |
| Total Indirect Costs | 943,433.04 | 1,142,015.17 | 1,142,015.17 |
| Over/(Under) Recovery | -325,477.30 | -304,073.63 | -304,073.63 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 958,854.90 | 1,268,354.49 | 1,268,354.49 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -325,477.30 | -304,073.63 | -304,073.63 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,284,332.20 | 1,572,428.12 | 1,572,428.12 |
| Direct Costs | 8,630,666.82 | 8,321,167.23 | 8,321,167.23 |
| Rate for 2012-2013 ** | 14.88* | 18.90* | 18.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 22010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 388,957.86 | 1,620,397.96 | 1,620,397.96 |
| 2008-2009 Fixed Carry Forward | 64,715.52 | 0.00 | 146,282.45 |
| Total Indirect Costs | 324,242.34 | 1,620,397.96 | 1,474,115.51 |
| 2008-2009 Direct Costs | 10,747,144.25 | 9,515,704.15 | 9,515,704.15 |
| 2010-2011 Rate | 3.02* | 17.03* | 15.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,195,587.24 | 9,043,186.43 | 9,043,186.43 |
| Indirect costs based on rate ** multiplied by actual direct costs | 307,906.73 | 1,356,477.96 | 1,400,789.58 |
| 2010-2011 Actual Indirect Costs | 388,741.20 | 1,541,142.01 | 1,541,142.01 |
| 2008-2009 Fixed Carry Forward | 64,715.52 | 0.00 | 146,282.45 |
| Total Indirect Costs | 324,025.68 | 1,541,142.01 | 1,394,859.56 |
| Over/(Under) Recovery | -16,118.95 | 0.00 | 5,930.02 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 388,741.20 | 1,541,142.01 | 1,541,142.01 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -16,118.95 | 0.00 | 5,930.02 |
| Total Projected Indirect 2012-2013 (Numerator) | 404,860.15 | 1,541,142.01 | 1,535,211.99 |
| Direct Costs | 10,195,587.24 | 9,043,186.43 | 9,043,186.43 |
| Rate for 2012-2013 ** | 3.97* | 17.04* | 16.98** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 22025**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 210,871.11 | 877,724.04 | 877,724.04 |
| 2008-2009 Fixed Carry Forward | -96,954.16 | -133,542.08 | -133,542.08 |
| Total Indirect Costs | 307,825.27 | 1,011,266.12 | 1,011,266.12 |
| 2008-2009 Direct Costs | 7,042,807.81 | 6,375,954.88 | 6,375,954.88 |
| 2010-2011 Rate | 4.37* | 15.86* | 15.86** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,508,250.37 | 5,949,373.78 | 5,949,373.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 284,410.54 | 892,406.07 | 943,570.68 |
| 2010-2011 Actual Indirect Costs | 208,074.83 | 766,951.42 | 766,951.42 |
| 2008-2009 Fixed Carry Forward | -96,954.16 | -133,542.08 | -133,542.08 |
| Total Indirect Costs | 305,028.99 | 900,493.50 | 900,493.50 |
| Over/(Under) Recovery | -20,618.45 | 0.00 | 43,077.18 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 208,074.83 | 766,951.42 | 766,951.42 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -20,618.45 | 0.00 | 43,077.18 |
| Total Projected Indirect 2012-2013 (Numerator) | 228,693.28 | 766,951.42 | 723,874.24 |
| Direct Costs | 6,508,250.37 | 5,949,373.78 | 5,949,373.78 |
| Rate for 2012-2013 ** | 3.51* | 12.89* | 12.17** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 22030**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 439,032.54 | 1,718,543.17 | 1,718,543.17 |
| 2008-2009 Fixed Carry Forward | 178,530.76 | 186,987.11 | 181,971.09 |
| Total Indirect Costs | 260,501.78 | 1,531,556.06 | 1,536,572.08 |
| 2008-2009 Direct Costs | 14,670,447.26 | 13,390,936.63 | 13,390,936.63 |
| 2010-2011 Rate | 1.78* | 11.44* | 11.47** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,139,408.62 | 11,967,979.50 | 11,967,979.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 233,881.47 | 1,369,136.85 | 1,372,727.25 |
| 2010-2011 Actual Indirect Costs | 613,013.84 | 1,784,442.96 | 1,784,442.96 |
| 2008-2009 Fixed Carry Forward | 178,530.76 | 186,987.11 | 181,971.09 |
| Total Indirect Costs | 434,483.08 | 1,597,455.85 | 1,602,471.87 |
| Over/(Under) Recovery | -200,601.61 | -228,319.00 | -229,744.62 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 613,013.84 | 1,784,442.96 | 1,784,442.96 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -200,601.61 | -228,319.00 | -229,744.62 |
| Total Projected Indirect 2012-2013 (Numerator) | 813,615.45 | 2,012,761.96 | 2,014,187.58 |
| Direct Costs | 13,139,408.62 | 11,967,979.50 | 11,967,979.50 |
| Rate for 2012-2013 ** | 6.19* | 16.82* | 16.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 22045**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 139,377.58 | 503,031.95 | 503,031.95 |
| 2008-2009 Fixed Carry Forward | -7,426.67 | 0.00 | -5,189.15 |
| Total Indirect Costs | 146,804.25 | 503,031.95 | 508,221.10 |
| 2008-2009 Direct Costs | 2,997,743.24 | 2,634,088.87 | 2,634,088.87 |
| 2010-2011 Rate | 4.90* | 19.10* | 19.29** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,854,491.30 | 2,504,309.82 | 2,504,309.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 139,870.07 | 375,646.47 | 483,081.36 |
| 2010-2011 Actual Indirect Costs | 126,823.01 | 477,004.49 | 477,004.49 |
| 2008-2009 Fixed Carry Forward | -7,426.67 | 0.00 | -5,189.15 |
| Total Indirect Costs | 134,249.68 | 477,004.49 | 482,193.64 |
| Over/(Under) Recovery | 5,620.39 | 0.00 | 887.72 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 126,823.01 | 477,004.49 | 477,004.49 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 5,620.39 | 0.00 | 887.72 |
| Total Projected Indirect 2012-2013 (Numerator) | 121,202.62 | 477,004.49 | 476,116.77 |
| Direct Costs | 2,854,491.30 | 2,504,309.82 | 2,504,309.82 |
| Rate for 2012-2013 ** | 4.25* | 19.05* | 19.01** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 23000**
**Form R0418**

*** Final ***

Eaton ISD
1790 PACKARD HWY
CHARLOTTE, MI 48813

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,563,323.50 | 2,029,635.32 | 2,029,635.32 |
| 2008-2009 Fixed Carry Forward | -455,777.83 | -395,326.53 | -395,326.53 |
| Total Indirect Costs | 2,019,101.33 | 2,424,961.85 | 2,424,961.85 |
| 2008-2009 Direct Costs | 23,325,897.53 | 22,859,585.71 | 22,859,585.71 |
| 2010-2011 Rate | 8.66* | 10.61* | 10.61** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,786,791.00 | 22,323,367.61 | 22,323,367.61 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,973,336.10 | 2,368,509.30 | 2,368,509.30 |
| 2010-2011 Actual Indirect Costs | 1,624,690.47 | 2,088,113.86 | 2,088,113.86 |
| 2008-2009 Fixed Carry Forward | -455,777.83 | -395,326.53 | -395,326.53 |
| Total Indirect Costs | 2,080,468.30 | 2,483,440.39 | 2,483,440.39 |
| Over/(Under) Recovery | -107,132.20 | -114,931.09 | -114,931.09 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,624,690.47 | 2,088,113.86 | 2,088,113.86 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -107,132.20 | -114,931.09 | -114,931.09 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,731,822.67 | 2,203,044.95 | 2,203,044.95 |
| Direct Costs | 22,786,791.00 | 22,323,367.61 | 22,323,367.61 |
| Rate for 2012-2013 ** | 7.60* | 9.87* | 9.87** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 23010**
**Form R0418**

*** Final ***

Bellevue Community Schools
201 WEST ST
BELLEVUE, MI 49021

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 275,944.31 | 1,232,261.24 | 1,232,261.24 |
| 2008-2009 Fixed Carry Forward | 15,418.84 | 0.00 | -3,667.51 |
| Total Indirect Costs | 260,525.47 | 1,232,261.24 | 1,235,928.75 |
| 2008-2009 Direct Costs | 6,035,249.25 | 5,078,932.32 | 5,078,932.32 |
| 2010-2011 Rate | 4.32* | 24.26* | 24.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,973,735.55 | 5,094,931.89 | 5,094,931.89 |
| Indirect costs based on rate ** multiplied by actual direct costs | 258,065.38 | 764,239.78 | 1,239,596.93 |
| 2010-2011 Actual Indirect Costs | 247,029.54 | 1,125,833.20 | 1,125,833.20 |
| 2008-2009 Fixed Carry Forward | 15,418.84 | 0.00 | -3,667.51 |
| Total Indirect Costs | 231,610.70 | 1,125,833.20 | 1,129,500.71 |
| Over/(Under) Recovery | 26,454.68 | 0.00 | 110,096.22 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 247,029.54 | 1,125,833.20 | 1,125,833.20 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 26,454.68 | 0.00 | 110,096.22 |
| Total Projected Indirect 2012-2013 (Numerator) | 220,574.86 | 1,125,833.20 | 1,015,736.98 |
| Direct Costs | 5,973,735.55 | 5,094,931.89 | 5,094,931.89 |
| Rate for 2012-2013 ** | 3.69* | 22.10* | 19.94** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 23030**
**Form R0418**

*** Final ***

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 510,824.89 | 4,053,203.87 | 4,053,203.87 |
| 2008-2009 Fixed Carry Forward | -5,786.77 | -1,001,507.28 | -1,001,507.28 |
| Total Indirect Costs | 516,611.66 | 5,054,711.15 | 5,054,711.15 |
| 2008-2009 Direct Costs | 28,144,833.42 | 24,602,454.44 | 24,602,454.44 |
| 2010-2011 Rate | 1.84* | 20.55* | 20.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 26,053,501.70 | 23,645,790.69 | 23,645,790.69 |
| Indirect costs based on rate ** multiplied by actual direct costs | 479,384.43 | 3,546,868.60 | 4,859,209.99 |
| 2010-2011 Actual Indirect Costs | 419,131.95 | 2,826,842.96 | 2,826,842.96 |
| 2008-2009 Fixed Carry Forward | -5,786.77 | -1,001,507.28 | -1,001,507.28 |
| Total Indirect Costs | 424,918.72 | 3,828,350.24 | 3,828,350.24 |
| Over/(Under) Recovery | 54,465.71 | 0.00 | 1,030,859.75 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 419,131.95 | 2,826,842.96 | 2,826,842.96 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 54,465.71 | 0.00 | 1,030,859.75 |
| Total Projected Indirect 2012-2013 (Numerator) | 364,666.24 | 2,826,842.96 | 1,795,983.21 |
| Direct Costs | 26,053,501.70 | 23,645,790.69 | 23,645,790.69 |
| Rate for 2012-2013 ** | 1.40* | 11.95* | 7.60** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 23050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 723,488.95 | 3,089,235.41 | 3,089,235.41 |
| 2008-2009 Fixed Carry Forward | -14,074.84 | 0.00 | 149,730.63 |
| Total Indirect Costs | 737,563.79 | 3,089,235.41 | 2,939,504.78 |
| 2008-2009 Direct Costs | 23,748,635.40 | 21,382,888.94 | 21,382,888.94 |
| 2010-2011 Rate | 3.11* | 14.45* | 13.75** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,178,807.82 | 21,263,116.18 | 21,263,116.18 |
| Indirect costs based on rate ** multiplied by actual direct costs | 720,860.92 | 3,072,520.29 | 2,923,678.47 |
| 2010-2011 Actual Indirect Costs | 687,130.17 | 2,602,821.81 | 2,602,821.81 |
| 2008-2009 Fixed Carry Forward | -14,074.84 | 0.00 | 149,730.63 |
| Total Indirect Costs | 701,205.01 | 2,602,821.81 | 2,453,091.18 |
| Over/(Under) Recovery | 19,655.91 | 469,698.48 | 470,587.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 687,130.17 | 2,602,821.81 | 2,602,821.81 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 19,655.91 | 469,698.48 | 470,587.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 667,474.26 | 2,133,123.33 | 2,132,234.52 |
| Direct Costs | 23,178,807.82 | 21,263,116.18 | 21,263,116.18 |
| Rate for 2012-2013 ** | 2.88* | 10.03* | 10.03** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 23060**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,402,039.25 | 6,331,978.77 | 6,331,978.77 |
| 2008-2009 Fixed Carry Forward | -81,106.66 | 0.00 | -247,205.71 |
| Total Indirect Costs | 1,483,145.91 | 6,331,978.77 | 6,579,184.48 |
| 2008-2009 Direct Costs | 43,413,162.11 | 38,483,222.59 | 38,483,222.59 |
| 2010-2011 Rate | 3.42* | 16.45* | 17.10** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 41,577,595.75 | 37,477,064.65 | 37,477,064.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,421,953.77 | 5,621,559.70 | 6,408,578.06 |
| 2010-2011 Actual Indirect Costs | 1,228,818.83 | 5,329,349.93 | 5,329,349.93 |
| 2008-2009 Fixed Carry Forward | -81,106.66 | 0.00 | -247,205.71 |
| Total Indirect Costs | 1,309,925.49 | 5,329,349.93 | 5,576,555.64 |
| Over/(Under) Recovery | 112,028.28 | 0.00 | 832,022.42 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,228,818.83 | 5,329,349.93 | 5,329,349.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 112,028.28 | 0.00 | 832,022.42 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,116,790.55 | 5,329,349.93 | 4,497,327.51 |
| Direct Costs | 41,577,595.75 | 37,477,064.65 | 37,477,064.65 |
| Rate for 2012-2013 ** | 2.69* | 14.22* | 12.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 23065**
**Form R0418**

*** Final ***

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 442,478.92 | 1,779,717.47 | 1,779,717.47 |
| 2008-2009 Fixed Carry Forward | -17,979.13 | 0.00 | 23,890.17 |
| Total Indirect Costs | 460,458.05 | 1,779,717.47 | 1,755,827.30 |
| 2008-2009 Direct Costs | 13,337,289.38 | 12,000,050.83 | 12,000,050.83 |
| 2010-2011 Rate | 3.45* | 14.83* | 14.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,287,225.48 | 11,040,551.99 | 11,040,551.99 |
| Indirect costs based on rate ** multiplied by actual direct costs | 423,909.28 | 1,637,313.86 | 1,615,232.76 |
| 2010-2011 Actual Indirect Costs | 398,617.03 | 1,645,290.52 | 1,645,290.52 |
| 2008-2009 Fixed Carry Forward | -17,979.13 | 0.00 | 23,890.17 |
| Total Indirect Costs | 416,596.16 | 1,645,290.52 | 1,621,400.35 |
| Over/(Under) Recovery | 7,313.12 | -7,976.66 | -6,167.59 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 398,617.03 | 1,645,290.52 | 1,645,290.52 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 7,313.12 | -7,976.66 | -6,167.59 |
| Total Projected Indirect 2012-2013 (Numerator) | 391,303.91 | 1,653,267.18 | 1,651,458.11 |
| Direct Costs | 12,287,225.48 | 11,040,551.99 | 11,040,551.99 |
| Rate for 2012-2013 ** | 3.18* | 14.97* | 14.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 23080**
**Form R0418**

*** Final ***

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 359,331.51 | 1,370,559.46 | 1,370,559.46 |
| 2008-2009 Fixed Carry Forward | 46,722.92 | 142,186.75 | 147,470.12 |
| Total Indirect Costs | 312,608.59 | 1,228,372.71 | 1,223,089.34 |
| 2008-2009 Direct Costs | 11,816,557.99 | 10,805,330.04 | 10,805,330.04 |
| 2010-2011 Rate | 2.65* | 11.37* | 11.32** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,696,076.51 | 11,727,864.85 | 11,727,864.85 |
| Indirect costs based on rate ** multiplied by actual direct costs | 336,446.03 | 1,333,458.23 | 1,327,594.30 |
| 2010-2011 Actual Indirect Costs | 383,154.21 | 1,351,365.87 | 1,351,365.87 |
| 2008-2009 Fixed Carry Forward | 46,722.92 | 142,186.75 | 147,470.12 |
| Total Indirect Costs | 336,431.29 | 1,209,179.12 | 1,203,895.75 |
| Over/(Under) Recovery | 14.74 | 124,279.11 | 123,698.55 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 383,154.21 | 1,351,365.87 | 1,351,365.87 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 14.74 | 124,279.11 | 123,698.55 |
| Total Projected Indirect 2012-2013 (Numerator) | 383,139.47 | 1,227,086.76 | 1,227,667.32 |
| Direct Costs | 12,696,076.51 | 11,727,864.85 | 11,727,864.85 |
| Rate for 2012-2013 ** | 3.02* | 10.46* | 10.47** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 23090**
**Form R0418**

*** Final ***

Potterville Public Schools
420 NORTH HIGH ST
POTTERVILLE, MI 48876

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 236,091.89 | 999,819.58 | 999,819.58 |
| 2008-2009 Fixed Carry Forward | -30,059.93 | -36,486.47 | -36,486.47 |
| Total Indirect Costs | 266,151.82 | 1,036,306.05 | 1,036,306.05 |
| 2008-2009 Direct Costs | 8,488,938.04 | 7,725,210.35 | 7,725,210.35 |
| 2010-2011 Rate | 3.14* | 13.41* | 13.41** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,718,697.44 | 7,955,492.60 | 7,955,492.60 |
| Indirect costs based on rate ** multiplied by actual direct costs | 273,767.10 | 1,066,831.56 | 1,066,831.56 |
| 2010-2011 Actual Indirect Costs | 198,848.22 | 962,053.06 | 962,053.06 |
| 2008-2009 Fixed Carry Forward | -30,059.93 | -36,486.47 | -36,486.47 |
| Total Indirect Costs | 228,908.15 | 998,539.53 | 998,539.53 |
| Over/(Under) Recovery | 44,858.95 | 68,292.03 | 68,292.03 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 198,848.22 | 962,053.06 | 962,053.06 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 44,858.95 | 68,292.03 | 68,292.03 |
| Total Projected Indirect 2012-2013 (Numerator) | 153,989.27 | 893,761.03 | 893,761.03 |
| Direct Costs | 8,718,697.44 | 7,955,492.60 | 7,955,492.60 |
| Rate for 2012-2013 ** | 1.77* | 11.23* | 11.23** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 23490**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,830.00 | 27,362.87 | 27,362.87 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 3,830.00 | 27,362.87 | 27,362.87 |
| 2008-2009 Direct Costs | 147,631.23 | 124,098.36 | 124,098.36 |
| 2010-2011 Rate | 2.59* | 22.05* | 22.05** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 155,537.70 | 142,358.63 | 142,358.63 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,028.43 | 21,353.79 | 31,390.08 |
| 2010-2011 Actual Indirect Costs | 9,018.00 | 22,197.07 | 22,197.07 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 9,018.00 | 22,197.07 | 22,197.07 |
| Over/(Under) Recovery | -4,989.57 | 0.00 | 9,193.01 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 9,018.00 | 22,197.07 | 22,197.07 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -4,989.57 | 0.00 | 9,193.01 |
| Total Projected Indirect 2012-2013 (Numerator) | 14,007.57 | 22,197.07 | 13,004.06 |
| Direct Costs | 155,537.70 | 142,358.63 | 142,358.63 |
| Rate for 2012-2013 ** | 9.01* | 15.59* | 9.13** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 23901**
**Form R0418**

*** Final ***

Island City Academy
6421 CLINTON RD
EATON RAPIDS, MI 48827

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 12,971.36 | 149,465.46 | 149,465.46 |
| 2008-2009 Fixed Carry Forward | 0.00 | 8,287.33 | 8,287.33 |
| Total Indirect Costs | 12,971.36 | 141,178.13 | 141,178.13 |
| 2008-2009 Direct Costs | 1,329,996.41 | 1,193,502.31 | 1,193,502.31 |
| 2010-2011 Rate | 0.98* | 11.83* | 11.83** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,392,091.76 | 1,263,153.21 | 1,263,153.21 |
| Indirect costs based on rate ** multiplied by actual direct costs | 13,642.50 | 149,431.02 | 149,431.02 |
| 2010-2011 Actual Indirect Costs | 18,097.76 | 147,036.31 | 147,036.31 |
| 2008-2009 Fixed Carry Forward | 0.00 | 8,287.33 | 8,287.33 |
| Total Indirect Costs | 18,097.76 | 138,748.98 | 138,748.98 |
| Over/(Under) Recovery | -4,455.26 | 10,682.04 | 10,682.04 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 18,097.76 | 147,036.31 | 147,036.31 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -4,455.26 | 10,682.04 | 10,682.04 |
| Total Projected Indirect 2012-2013 (Numerator) | 22,553.02 | 136,354.27 | 136,354.27 |
| Direct Costs | 1,392,091.76 | 1,263,153.21 | 1,263,153.21 |
| Rate for 2012-2013 ** | 1.62* | 10.79* | 10.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 24020**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 340,115.74 | 1,667,440.30 | 1,667,440.30 |
| 2008-2009 Fixed Carry Forward | 1,548.30 | 0.00 | 10,573.03 |
| Total Indirect Costs | 338,567.44 | 1,667,440.30 | 1,656,867.27 |
| 2008-2009 Direct Costs | 11,360,421.35 | 10,033,096.79 | 10,033,096.79 |
| 2010-2011 Rate | 2.98* | 16.62* | 16.51** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,501,903.08 | 10,093,581.39 | 10,093,581.39 |
| Indirect costs based on rate ** multiplied by actual direct costs | 342,756.71 | 1,514,037.21 | 1,666,450.29 |
| 2010-2011 Actual Indirect Costs | 388,049.04 | 1,796,370.73 | 1,796,370.73 |
| 2008-2009 Fixed Carry Forward | 1,548.30 | 0.00 | 10,573.03 |
| Total Indirect Costs | 386,500.74 | 1,796,370.73 | 1,785,797.70 |
| Over/(Under) Recovery | -43,744.03 | 0.00 | -119,347.41 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 388,049.04 | 1,796,370.73 | 1,796,370.73 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -43,744.03 | 0.00 | -119,347.41 |
| Total Projected Indirect 2012-2013 (Numerator) | 431,793.07 | 1,796,370.73 | 1,915,718.14 |
| Direct Costs | 11,501,903.08 | 10,093,581.39 | 10,093,581.39 |
| Rate for 2012-2013 ** | 3.75* | 17.80* | 18.98** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 24030**
**Form R0418**

*** Final ***

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 77,454.47 | 361,089.85 | 361,089.85 |
| 2008-2009 Fixed Carry Forward | -3,797.13 | 7,444.68 | 7,444.68 |
| Total Indirect Costs | 81,251.60 | 353,645.17 | 353,645.17 |
| 2008-2009 Direct Costs | 3,333,668.29 | 3,050,032.91 | 3,050,032.91 |
| 2010-2011 Rate | 2.44* | 11.59* | 11.59** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,162,696.97 | 2,944,284.29 | 2,944,284.29 |
| Indirect costs based on rate ** multiplied by actual direct costs | 77,169.81 | 341,242.55 | 341,242.55 |
| 2010-2011 Actual Indirect Costs | 77,416.53 | 295,829.21 | 295,829.21 |
| 2008-2009 Fixed Carry Forward | -3,797.13 | 7,444.68 | 7,444.68 |
| Total Indirect Costs | 81,213.66 | 288,384.53 | 288,384.53 |
| Over/(Under) Recovery | -4,043.85 | 52,858.02 | 52,858.02 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 77,416.53 | 295,829.21 | 295,829.21 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -4,043.85 | 52,858.02 | 52,858.02 |
| Total Projected Indirect 2012-2013 (Numerator) | 81,460.38 | 242,971.19 | 242,971.19 |
| Direct Costs | 3,162,696.97 | 2,944,284.29 | 2,944,284.29 |
| Rate for 2012-2013 ** | 2.58* | 8.25* | 8.25** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 24040**
**Form R0418**

*** Final ***

Pellston Public Schools
172 PARK ST
PELLSTON, MI 49769

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 140,455.40 | 739,095.92 | 739,095.92 |
| 2008-2009 Fixed Carry Forward | -26,162.76 | -57,097.94 | -57,097.94 |
| Total Indirect Costs | 166,618.16 | 796,193.86 | 796,193.86 |
| 2008-2009 Direct Costs | 6,247,858.96 | 5,649,218.44 | 5,649,218.44 |
| 2010-2011 Rate | 2.67* | 14.09* | 14.09** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,306,840.74 | 5,738,945.85 | 5,738,945.85 |
| Indirect costs based on rate ** multiplied by actual direct costs | 168,392.65 | 808,617.47 | 808,617.47 |
| 2010-2011 Actual Indirect Costs | 143,371.20 | 711,266.09 | 711,266.09 |
| 2008-2009 Fixed Carry Forward | -26,162.76 | -57,097.94 | -57,097.94 |
| Total Indirect Costs | 169,533.96 | 768,364.03 | 768,364.03 |
| Over/(Under) Recovery | -1,141.31 | 40,253.44 | 40,253.44 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 143,371.20 | 711,266.09 | 711,266.09 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,141.31 | 40,253.44 | 40,253.44 |
| Total Projected Indirect 2012-2013 (Numerator) | 144,512.51 | 671,012.65 | 671,012.65 |
| Direct Costs | 6,306,840.74 | 5,738,945.85 | 5,738,945.85 |
| Rate for 2012-2013 ** | 2.29* | 11.69* | 11.69** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 24070**
**Form R0418**

*** Final ***

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 365,034.83 | 2,781,534.76 | 2,781,534.76 |
| 2008-2009 Fixed Carry Forward | 4,040.04 | 200,312.91 | 190,446.19 |
| Total Indirect Costs | 360,994.79 | 2,581,221.85 | 2,591,088.57 |
| 2008-2009 Direct Costs | 25,603,495.79 | 23,186,995.86 | 23,186,995.86 |
| 2010-2011 Rate | 1.41* | 11.13* | 11.17** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 24,681,518.77 | 22,645,609.67 | 22,645,609.67 |
| Indirect costs based on rate ** multiplied by actual direct costs | 348,009.41 | 2,520,456.36 | 2,529,514.60 |
| 2010-2011 Actual Indirect Costs | 369,814.19 | 2,405,723.29 | 2,405,723.29 |
| 2008-2009 Fixed Carry Forward | 4,040.04 | 200,312.91 | 190,446.19 |
| Total Indirect Costs | 365,774.15 | 2,205,410.38 | 2,215,277.10 |
| Over/(Under) Recovery | -17,764.74 | 315,045.98 | 314,237.50 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 369,814.19 | 2,405,723.29 | 2,405,723.29 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -17,764.74 | 315,045.98 | 314,237.50 |
| Total Projected Indirect 2012-2013 (Numerator) | 387,578.93 | 2,090,677.31 | 2,091,485.79 |
| Direct Costs | 24,681,518.77 | 22,645,609.67 | 22,645,609.67 |
| Rate for 2012-2013 ** | 1.57* | 9.23* | 9.24** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 24901**
**Form R0418**

*** Final ***

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 152,435.00 | 152,435.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 9,422.97 | 9,422.97 |
| Total Indirect Costs | 0.00 | 143,012.03 | 143,012.03 |
| 2008-2009 Direct Costs | 2,169,228.00 | 2,016,793.00 | 2,016,793.00 |
| 2010-2011 Rate | 0.00* | 7.09* | 7.09** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,122,925.00 | 1,957,720.00 | 1,957,720.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 138,802.35 | 138,802.35 |
| 2010-2011 Actual Indirect Costs | 0.00 | 165,205.00 | 165,205.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 9,422.97 | 9,422.97 |
| Total Indirect Costs | 0.00 | 155,782.03 | 155,782.03 |
| Over/(Under) Recovery | 0.00 | -16,979.68 | -16,979.68 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 165,205.00 | 165,205.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | -16,979.68 | -16,979.68 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 182,184.68 | 182,184.68 |
| Direct Costs | 2,122,925.00 | 1,957,720.00 | 1,957,720.00 |
| Rate for 2012-2013 ** | 0.00* | 9.31* | 9.31** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25000**
**Form R0418**

*** Final ***

Genesee ISD
2413 WEST MAPLE AVE
FLINT, MI 48507

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,575,054.16 | 8,108,847.38 | 8,108,847.38 |
| 2008-2009 Fixed Carry Forward | 212,911.14 | 318,844.87 | 318,844.87 |
| Total Indirect Costs | 4,362,143.02 | 7,790,002.51 | 7,790,002.51 |
| 2008-2009 Direct Costs | 77,430,541.90 | 73,896,748.68 | 73,896,748.68 |
| 2010-2011 Rate | 5.63* | 10.54* | 10.54** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 66,418,213.03 | 63,750,980.13 | 63,750,980.13 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,739,345.39 | 6,719,353.31 | 6,719,353.31 |
| 2010-2011 Actual Indirect Costs | 4,477,896.64 | 7,145,129.54 | 7,145,129.54 |
| 2008-2009 Fixed Carry Forward | 212,911.14 | 318,844.87 | 318,844.87 |
| Total Indirect Costs | 4,264,985.50 | 6,826,284.67 | 6,826,284.67 |
| Over/(Under) Recovery | -525,640.11 | -106,931.36 | -106,931.36 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,477,896.64 | 7,145,129.54 | 7,145,129.54 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -525,640.11 | -106,931.36 | -106,931.36 |
| Total Projected Indirect 2012-2013 (Numerator) | 5,003,536.75 | 7,252,060.90 | 7,252,060.90 |
| Direct Costs | 66,418,213.03 | 63,750,980.13 | 63,750,980.13 |
| Rate for 2012-2013 ** | 7.53* | 11.38* | 11.38** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,891,232.34 | 28,895,293.24 | 28,895,293.24 |
| 2008-2009 Fixed Carry Forward | -1,416,066.98 | 0.00 | -1,062,001.36 |
| Total Indirect Costs | 7,307,299.32 | 28,895,293.24 | 29,957,294.60 |
| 2008-2009 Direct Costs | 183,727,720.30 | 160,723,659.40 | 160,723,659.40 |
| 2010-2011 Rate | 3.98* | 17.98* | 18.64** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 156,661,536.46 | 138,404,594.25 | 138,404,594.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 6,235,129.15 | 20,760,689.14 | 25,798,616.37 |
| 2010-2011 Actual Indirect Costs | 6,787,312.10 | 25,044,254.31 | 25,044,254.31 |
| 2008-2009 Fixed Carry Forward | -1,416,066.98 | 0.00 | -1,062,001.36 |
| Total Indirect Costs | 8,203,379.08 | 25,044,254.31 | 26,106,255.67 |
| Over/(Under) Recovery | -1,968,249.93 | 0.00 | -307,639.30 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 6,787,312.10 | 25,044,254.31 | 25,044,254.31 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,968,249.93 | 0.00 | -307,639.30 |
| Total Projected Indirect 2012-2013 (Numerator) | 8,755,562.03 | 25,044,254.31 | 25,351,893.61 |
| Direct Costs | 156,661,536.46 | 138,404,594.25 | 138,404,594.25 |
| Rate for 2012-2013 ** | 5.59* | 18.09* | 18.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25030**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,632,373.94 | 10,342,743.83 | 10,342,743.83 |
| 2008-2009 Fixed Carry Forward | 91,834.48 | 0.00 | 380,236.96 |
| Total Indirect Costs | 1,540,539.46 | 10,342,743.83 | 9,962,506.87 |
| 2008-2009 Direct Costs | 69,113,701.05 | 60,403,331.16 | 60,403,331.16 |
| 2010-2011 Rate | 2.23* | 17.12* | 16.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 72,767,441.13 | 64,267,422.88 | 64,267,422.88 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,622,713.94 | 9,640,113.43 | 10,597,698.03 |
| 2010-2011 Actual Indirect Costs | 1,572,810.95 | 10,072,829.20 | 10,072,829.20 |
| 2008-2009 Fixed Carry Forward | 91,834.48 | 0.00 | 380,236.96 |
| Total Indirect Costs | 1,480,976.47 | 10,072,829.20 | 9,692,592.24 |
| Over/(Under) Recovery | 141,737.47 | 0.00 | 905,105.79 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,572,810.95 | 10,072,829.20 | 10,072,829.20 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 141,737.47 | 0.00 | 905,105.79 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,431,073.48 | 10,072,829.20 | 9,167,723.41 |
| Direct Costs | 72,767,441.13 | 64,267,422.88 | 64,267,422.88 |
| Rate for 2012-2013 ** | 1.97* | 15.67* | 14.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25040**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 634,566.67 | 3,671,052.39 | 3,671,052.39 |
| 2008-2009 Fixed Carry Forward | -146,632.70 | 0.00 | -362,966.22 |
| Total Indirect Costs | 781,199.37 | 3,671,052.39 | 4,034,018.61 |
| 2008-2009 Direct Costs | 26,017,541.44 | 22,981,055.72 | 22,981,055.72 |
| 2010-2011 Rate | 3.00* | 15.97* | 17.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 25,548,319.26 | 22,926,384.83 | 22,926,384.83 |
| Indirect costs based on rate ** multiplied by actual direct costs | 766,449.58 | 3,438,957.72 | 4,023,580.54 |
| 2010-2011 Actual Indirect Costs | 526,420.61 | 3,148,355.04 | 3,148,355.04 |
| 2008-2009 Fixed Carry Forward | -146,632.70 | 0.00 | -362,966.22 |
| Total Indirect Costs | 673,053.31 | 3,148,355.04 | 3,511,321.26 |
| Over/(Under) Recovery | 93,396.27 | 0.00 | 512,259.28 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 526,420.61 | 3,148,355.04 | 3,148,355.04 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 93,396.27 | 0.00 | 512,259.28 |
| Total Projected Indirect 2012-2013 (Numerator) | 433,024.34 | 3,148,355.04 | 2,636,095.76 |
| Direct Costs | 25,548,319.26 | 22,926,384.83 | 22,926,384.83 |
| Rate for 2012-2013 ** | 1.69* | 13.73* | 11.50** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25050**
**Form R0418**

*** Final ***

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 583,895.88 | 2,315,721.12 | 2,315,721.12 |
| 2008-2009 Fixed Carry Forward | 47,549.94 | 0.00 | 249,140.93 |
| Total Indirect Costs | 536,345.94 | 2,315,721.12 | 2,066,580.19 |
| 2008-2009 Direct Costs | 17,422,532.90 | 15,690,707.66 | 15,690,707.66 |
| 2010-2011 Rate | 3.08* | 14.76* | 13.17** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,875,527.78 | 16,007,853.72 | 16,007,853.72 |
| Indirect costs based on rate ** multiplied by actual direct costs | 550,566.26 | 2,362,759.21 | 2,108,234.33 |
| 2010-2011 Actual Indirect Costs | 598,141.49 | 2,465,815.55 | 2,465,815.55 |
| 2008-2009 Fixed Carry Forward | 47,549.94 | 0.00 | 249,140.93 |
| Total Indirect Costs | 550,591.55 | 2,465,815.55 | 2,216,674.62 |
| Over/(Under) Recovery | -25.29 | -103,056.34 | -108,440.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 598,141.49 | 2,465,815.55 | 2,465,815.55 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -25.29 | -103,056.34 | -108,440.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 598,166.78 | 2,568,871.89 | 2,574,255.84 |
| Direct Costs | 17,875,527.78 | 16,007,853.72 | 16,007,853.72 |
| Rate for 2012-2013 ** | 3.35* | 16.05* | 16.08** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25060**
**Form R0418**

*** Final ***

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 53,306.11 | 1,459,954.33 | 1,459,954.33 |
| 2008-2009 Fixed Carry Forward | 24,639.23 | 45,364.82 | 45,364.82 |
| Total Indirect Costs | 28,666.88 | 1,414,589.51 | 1,414,589.51 |
| 2008-2009 Direct Costs | 14,434,321.87 | 13,027,673.65 | 13,027,673.65 |
| 2010-2011 Rate | 0.20* | 10.86* | 10.86** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 16,672,713.16 | 15,472,839.55 | 15,472,839.55 |
| Indirect costs based on rate ** multiplied by actual direct costs | 33,345.43 | 1,680,350.38 | 1,680,350.38 |
| 2010-2011 Actual Indirect Costs | 45,779.76 | 1,245,653.37 | 1,245,653.37 |
| 2008-2009 Fixed Carry Forward | 24,639.23 | 45,364.82 | 45,364.82 |
| Total Indirect Costs | 21,140.53 | 1,200,288.55 | 1,200,288.55 |
| Over/(Under) Recovery | 12,204.90 | 480,061.83 | 480,061.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 45,779.76 | 1,245,653.37 | 1,245,653.37 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 12,204.90 | 480,061.83 | 480,061.83 |
| Total Projected Indirect 2012-2013 (Numerator) | 33,574.86 | 765,591.54 | 765,591.54 |
| Direct Costs | 16,672,713.16 | 15,472,839.55 | 15,472,839.55 |
| Rate for 2012-2013 ** | 0.20* | 4.95* | 4.95** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25070**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 135,410.31 | 753,400.53 | 753,400.53 |
| 2008-2009 Fixed Carry Forward | -63,279.55 | -6,545.33 | -6,545.33 |
| Total Indirect Costs | 198,689.86 | 759,945.86 | 759,945.86 |
| 2008-2009 Direct Costs | 6,989,523.12 | 6,371,532.90 | 6,371,532.90 |
| 2010-2011 Rate | 2.84* | 11.93* | 11.93** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,871,758.21 | 6,253,422.77 | 6,253,422.77 |
| Indirect costs based on rate ** multiplied by actual direct costs | 195,157.93 | 746,033.34 | 746,033.34 |
| 2010-2011 Actual Indirect Costs | 161,569.04 | 779,904.48 | 779,904.48 |
| 2008-2009 Fixed Carry Forward | -63,279.55 | -6,545.33 | -6,545.33 |
| Total Indirect Costs | 224,848.59 | 786,449.81 | 786,449.81 |
| Over/(Under) Recovery | -29,690.66 | -40,416.47 | -40,416.47 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 161,569.04 | 779,904.48 | 779,904.48 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -29,690.66 | -40,416.47 | -40,416.47 |
| Total Projected Indirect 2012-2013 (Numerator) | 191,259.70 | 820,320.95 | 820,320.95 |
| Direct Costs | 6,871,758.21 | 6,253,422.77 | 6,253,422.77 |
| Rate for 2012-2013 ** | 2.78* | 13.12* | 13.12** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25080**
**Form R0418**

*** Final ***

Carman-Ainsworth Community Schools
G3475 W Court St
Flint, MI 48532

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,516,222.60 | 6,534,867.27 | 6,534,867.27 |
| 2008-2009 Fixed Carry Forward | 32,437.54 | 0.00 | 40,824.70 |
| Total Indirect Costs | 1,483,785.06 | 6,534,867.27 | 6,494,042.57 |
| 2008-2009 Direct Costs | 48,765,125.80 | 43,746,481.13 | 43,746,481.13 |
| 2010-2011 Rate | 3.04* | 14.94* | 14.84** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 50,102,439.23 | 45,518,889.07 | 45,518,889.07 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,523,114.15 | 6,800,522.03 | 6,755,003.14 |
| 2010-2011 Actual Indirect Costs | 1,235,218.16 | 5,818,768.32 | 5,818,768.32 |
| 2008-2009 Fixed Carry Forward | 32,437.54 | 0.00 | 40,824.70 |
| Total Indirect Costs | 1,202,780.62 | 5,818,768.32 | 5,777,943.62 |
| Over/(Under) Recovery | 320,333.53 | 981,753.71 | 977,059.52 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,235,218.16 | 5,818,768.32 | 5,818,768.32 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 320,333.53 | 981,753.71 | 977,059.52 |
| Total Projected Indirect 2012-2013 (Numerator) | 914,884.63 | 4,837,014.61 | 4,841,708.80 |
| Direct Costs | 50,102,439.23 | 45,518,889.07 | 45,518,889.07 |
| Rate for 2012-2013 ** | 1.83* | 10.63* | 10.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25100**
**Form R0418**

*** Final ***

Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 516,125.60 | 3,669,828.57 | 3,669,828.57 |
| 2008-2009 Fixed Carry Forward | 43,492.43 | 0.00 | 526,478.40 |
| Total Indirect Costs | 472,633.17 | 3,669,828.57 | 3,143,350.17 |
| 2008-2009 Direct Costs | 30,177,793.41 | 27,024,090.44 | 27,024,090.44 |
| 2010-2011 Rate | 1.57* | 13.58* | 11.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 29,875,421.20 | 26,909,256.46 | 26,909,256.46 |
| Indirect costs based on rate ** multiplied by actual direct costs | 469,044.11 | 3,654,277.03 | 3,129,546.53 |
| 2010-2011 Actual Indirect Costs | 736,245.24 | 3,702,409.98 | 3,702,409.98 |
| 2008-2009 Fixed Carry Forward | 43,492.43 | 0.00 | 526,478.40 |
| Total Indirect Costs | 692,752.81 | 3,702,409.98 | 3,175,931.58 |
| Over/(Under) Recovery | -223,708.70 | -48,132.95 | -46,385.05 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 736,245.24 | 3,702,409.98 | 3,702,409.98 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -223,708.70 | -48,132.95 | -46,385.05 |
| Total Projected Indirect 2012-2013 (Numerator) | 959,953.94 | 3,750,542.93 | 3,748,795.03 |
| Direct Costs | 29,875,421.20 | 26,909,256.46 | 26,909,256.46 |
| Rate for 2012-2013 ** | 3.21* | 13.94* | 13.93** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25110**
**Form R0418**

*** Final ***

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 845,127.61 | 3,533,287.31 | 3,533,287.31 |
| 2008-2009 Fixed Carry Forward | -13,366.60 | -21,085.50 | -12,011.03 |
| Total Indirect Costs | 858,494.21 | 3,554,372.81 | 3,545,298.34 |
| 2008-2009 Direct Costs | 29,356,358.68 | 26,668,198.98 | 26,668,198.98 |
| 2010-2011 Rate | 2.92* | 13.33* | 13.29** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 27,159,294.84 | 24,722,378.96 | 24,722,378.96 |
| Indirect costs based on rate ** multiplied by actual direct costs | 793,051.41 | 3,295,493.12 | 3,285,604.16 |
| 2010-2011 Actual Indirect Costs | 732,903.62 | 3,169,819.50 | 3,169,819.50 |
| 2008-2009 Fixed Carry Forward | -13,366.60 | -21,085.50 | -12,011.03 |
| Total Indirect Costs | 746,270.22 | 3,190,905.00 | 3,181,830.53 |
| Over/(Under) Recovery | 46,781.19 | 104,588.12 | 103,773.63 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 732,903.62 | 3,169,819.50 | 3,169,819.50 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 46,781.19 | 104,588.12 | 103,773.63 |
| Total Projected Indirect 2012-2013 (Numerator) | 686,122.43 | 3,065,231.38 | 3,066,045.87 |
| Direct Costs | 27,159,294.84 | 24,722,378.96 | 24,722,378.96 |
| Rate for 2012-2013 ** | 2.53* | 12.40* | 12.40** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25120**
**Form R0418**

*** Final ***

Flushing Community Schools
522 NORTH MCKINLEY RD
FLUSHING, MI 48433

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 948,855.42 | 4,350,401.67 | 4,350,401.67 |
| 2008-2009 Fixed Carry Forward | 17,863.66 | 243,257.58 | 240,177.72 |
| Total Indirect Costs | 930,991.76 | 4,107,144.09 | 4,110,223.95 |
| 2008-2009 Direct Costs | 35,368,555.66 | 31,967,009.41 | 31,967,009.41 |
| 2010-2011 Rate | 2.63* | 12.85* | 12.86** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 34,357,763.21 | 31,174,202.90 | 31,174,202.90 |
| Indirect costs based on rate ** multiplied by actual direct costs | 903,609.17 | 4,005,885.07 | 4,009,002.49 |
| 2010-2011 Actual Indirect Costs | 979,715.07 | 4,163,275.38 | 4,163,275.38 |
| 2008-2009 Fixed Carry Forward | 17,863.66 | 243,257.58 | 240,177.72 |
| Total Indirect Costs | 961,851.41 | 3,920,017.80 | 3,923,097.66 |
| Over/(Under) Recovery | -58,242.24 | 85,867.27 | 85,904.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 979,715.07 | 4,163,275.38 | 4,163,275.38 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -58,242.24 | 85,867.27 | 85,904.83 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,037,957.31 | 4,077,408.11 | 4,077,370.55 |
| Direct Costs | 34,357,763.21 | 31,174,202.90 | 31,174,202.90 |
| Rate for 2012-2013 ** | 3.02* | 13.08* | 13.08** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25130**
**Form R0418**

*** Final ***

Atherton Community Schools
3354 SOUTH GENESEE RD
BURTON, MI 48519

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 350,450.13 | 1,120,172.77 | 1,120,172.77 |
| 2008-2009 Fixed Carry Forward | -34,238.05 | 4,017.92 | 4,017.92 |
| Total Indirect Costs | 384,688.18 | 1,116,154.85 | 1,116,154.85 |
| 2008-2009 Direct Costs | 8,324,767.58 | 7,555,044.94 | 7,555,044.94 |
| 2010-2011 Rate | 4.62* | 14.77* | 14.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,206,173.33 | 7,569,966.87 | 7,569,966.87 |
| Indirect costs based on rate ** multiplied by actual direct costs | 379,125.21 | 1,118,084.11 | 1,118,084.11 |
| 2010-2011 Actual Indirect Costs | 330,135.28 | 966,341.74 | 966,341.74 |
| 2008-2009 Fixed Carry Forward | -34,238.05 | 4,017.92 | 4,017.92 |
| Total Indirect Costs | 364,373.33 | 962,323.82 | 962,323.82 |
| Over/(Under) Recovery | 14,751.88 | 155,760.29 | 155,760.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 330,135.28 | 966,341.74 | 966,341.74 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 14,751.88 | 155,760.29 | 155,760.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 315,383.40 | 810,581.45 | 810,581.45 |
| Direct Costs | 8,206,173.33 | 7,569,966.87 | 7,569,966.87 |
| Rate for 2012-2013 ** | 3.84* | 10.71* | 10.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25140**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,538,242.17 | 6,105,995.20 | 6,105,995.20 |
| 2008-2009 Fixed Carry Forward | -20,079.38 | 0.00 | -10,678.73 |
| Total Indirect Costs | 1,558,321.55 | 6,105,995.20 | 6,116,673.93 |
| 2008-2009 Direct Costs | 43,460,002.46 | 38,892,249.43 | 38,892,249.43 |
| 2010-2011 Rate | 3.59* | 15.70* | 15.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 44,005,129.77 | 39,792,193.96 | 39,792,193.96 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,579,784.16 | 5,968,829.09 | 6,259,312.11 |
| 2010-2011 Actual Indirect Costs | 1,574,123.15 | 5,787,058.96 | 5,787,058.96 |
| 2008-2009 Fixed Carry Forward | -20,079.38 | 0.00 | -10,678.73 |
| Total Indirect Costs | 1,594,202.53 | 5,787,058.96 | 5,797,737.69 |
| Over/(Under) Recovery | -14,418.37 | 0.00 | 461,574.42 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,574,123.15 | 5,787,058.96 | 5,787,058.96 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -14,418.37 | 0.00 | 461,574.42 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,588,541.52 | 5,787,058.96 | 5,325,484.54 |
| Direct Costs | 44,005,129.77 | 39,792,193.96 | 39,792,193.96 |
| Rate for 2012-2013 ** | 3.61* | 14.54* | 13.38** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25150**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,116,708.87 | 5,423,993.91 | 5,423,993.91 |
| 2008-2009 Fixed Carry Forward | -52,059.59 | 0.00 | -39,198.54 |
| Total Indirect Costs | 2,168,768.46 | 5,423,993.91 | 5,463,192.45 |
| 2008-2009 Direct Costs | 28,202,316.81 | 24,895,031.77 | 24,895,031.77 |
| 2010-2011 Rate | 7.69* | 21.79* | 21.94** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 29,906,867.80 | 26,820,138.82 | 26,820,138.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,299,838.13 | 4,023,020.82 | 5,884,338.46 |
| 2010-2011 Actual Indirect Costs | 1,030,482.61 | 4,117,211.59 | 4,117,211.59 |
| 2008-2009 Fixed Carry Forward | -52,059.59 | 0.00 | -39,198.54 |
| Total Indirect Costs | 1,082,542.20 | 4,117,211.59 | 4,156,410.13 |
| Over/(Under) Recovery | 1,217,295.93 | 0.00 | 1,727,928.33 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,030,482.61 | 4,117,211.59 | 4,117,211.59 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,217,295.93 | 0.00 | 1,727,928.33 |
| Total Projected Indirect 2012-2013 (Numerator) | -186,813.32 | 4,117,211.59 | 2,389,283.26 |
| Direct Costs | 29,906,867.80 | 26,820,138.82 | 26,820,138.82 |
| Rate for 2012-2013 ** | 0.00* | 15.35* | 8.91** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25180**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 839,480.62 | 4,167,164.53 | 4,167,164.53 |
| 2008-2009 Fixed Carry Forward | 61,350.31 | 352,844.16 | 357,571.45 |
| Total Indirect Costs | 778,130.31 | 3,814,320.37 | 3,809,593.08 |
| 2008-2009 Direct Costs | 35,024,799.58 | 31,697,115.67 | 31,697,115.67 |
| 2010-2011 Rate | 2.22* | 12.03* | 12.02** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 34,679,629.86 | 31,758,003.43 | 31,758,003.43 |
| Indirect costs based on rate ** multiplied by actual direct costs | 769,887.78 | 3,820,487.81 | 3,817,312.01 |
| 2010-2011 Actual Indirect Costs | 1,040,880.83 | 3,962,507.26 | 3,962,507.26 |
| 2008-2009 Fixed Carry Forward | 61,350.31 | 352,844.16 | 357,571.45 |
| Total Indirect Costs | 979,530.52 | 3,609,663.10 | 3,604,935.81 |
| Over/(Under) Recovery | -209,642.74 | 210,824.71 | 212,376.20 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,040,880.83 | 3,962,507.26 | 3,962,507.26 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -209,642.74 | 210,824.71 | 212,376.20 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,250,523.57 | 3,751,682.55 | 3,750,131.06 |
| Direct Costs | 34,679,629.86 | 31,758,003.43 | 31,758,003.43 |
| Rate for 2012-2013 ** | 3.61* | 11.81* | 11.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25200**
**Form R0418**

*** Final ***

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 472,938.56 | 2,364,925.42 | 2,364,925.42 |
| 2008-2009 Fixed Carry Forward | -4,736.58 | 0.00 | -68,854.12 |
| Total Indirect Costs | 477,675.14 | 2,364,925.42 | 2,433,779.54 |
| 2008-2009 Direct Costs | 14,923,128.00 | 13,031,141.14 | 13,031,141.14 |
| 2010-2011 Rate | 3.20* | 18.15* | 18.68** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,330,533.81 | 13,674,921.77 | 13,674,921.77 |
| Indirect costs based on rate ** multiplied by actual direct costs | 490,577.08 | 2,051,238.27 | 2,554,475.39 |
| 2010-2011 Actual Indirect Costs | 467,341.43 | 2,122,953.47 | 2,122,953.47 |
| 2008-2009 Fixed Carry Forward | -4,736.58 | 0.00 | -68,854.12 |
| Total Indirect Costs | 472,078.01 | 2,122,953.47 | 2,191,807.59 |
| Over/(Under) Recovery | 18,499.07 | 0.00 | 362,667.80 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 467,341.43 | 2,122,953.47 | 2,122,953.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 18,499.07 | 0.00 | 362,667.80 |
| Total Projected Indirect 2012-2013 (Numerator) | 448,842.36 | 2,122,953.47 | 1,760,285.67 |
| Direct Costs | 15,330,533.81 | 13,674,921.77 | 13,674,921.77 |
| Rate for 2012-2013 ** | 2.93* | 15.52* | 12.87** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25210**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 280,951.05 | 1,606,327.11 | 1,606,327.11 |
| 2008-2009 Fixed Carry Forward | -23,978.48 | 0.00 | -169,832.76 |
| Total Indirect Costs | 304,929.53 | 1,606,327.11 | 1,776,159.87 |
| 2008-2009 Direct Costs | 10,924,922.23 | 9,599,546.17 | 9,599,546.17 |
| 2010-2011 Rate | 2.79* | 16.73* | 18.50** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,291,459.55 | 9,263,230.21 | 9,263,230.21 |
| Indirect costs based on rate ** multiplied by actual direct costs | 287,131.72 | 1,389,484.53 | 1,713,697.59 |
| 2010-2011 Actual Indirect Costs | 269,369.94 | 1,297,599.28 | 1,297,599.28 |
| 2008-2009 Fixed Carry Forward | -23,978.48 | 0.00 | -169,832.76 |
| Total Indirect Costs | 293,348.42 | 1,297,599.28 | 1,467,432.04 |
| Over/(Under) Recovery | -6,216.70 | 0.00 | 246,265.55 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 269,369.94 | 1,297,599.28 | 1,297,599.28 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -6,216.70 | 0.00 | 246,265.55 |
| Total Projected Indirect 2012-2013 (Numerator) | 275,586.64 | 1,297,599.28 | 1,051,333.73 |
| Direct Costs | 10,291,459.55 | 9,263,230.21 | 9,263,230.21 |
| Rate for 2012-2013 ** | 2.68* | 14.01* | 11.35** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25230**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 209,712.50 | 951,999.49 | 951,999.49 |
| 2008-2009 Fixed Carry Forward | -21,935.66 | -143,389.53 | -143,389.53 |
| Total Indirect Costs | 231,648.16 | 1,095,389.02 | 1,095,389.02 |
| 2008-2009 Direct Costs | 8,156,747.86 | 7,414,460.87 | 7,414,460.87 |
| 2010-2011 Rate | 2.84* | 14.77* | 14.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,305,395.46 | 6,770,448.97 | 6,770,448.97 |
| Indirect costs based on rate ** multiplied by actual direct costs | 207,473.23 | 999,995.31 | 999,995.31 |
| 2010-2011 Actual Indirect Costs | 215,611.54 | 750,558.03 | 750,558.03 |
| 2008-2009 Fixed Carry Forward | -21,935.66 | -143,389.53 | -143,389.53 |
| Total Indirect Costs | 237,547.20 | 893,947.56 | 893,947.56 |
| Over/(Under) Recovery | -30,073.97 | 106,047.75 | 106,047.75 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 215,611.54 | 750,558.03 | 750,558.03 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -30,073.97 | 106,047.75 | 106,047.75 |
| Total Projected Indirect 2012-2013 (Numerator) | 245,685.51 | 644,510.28 | 644,510.28 |
| Direct Costs | 7,305,395.46 | 6,770,448.97 | 6,770,448.97 |
| Rate for 2012-2013 ** | 3.36* | 9.52* | 9.52** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25240**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 739,170.52 | 3,744,335.60 | 3,744,335.60 |
| 2008-2009 Fixed Carry Forward | 169,359.85 | 0.00 | 0.00 |
| Total Indirect Costs | 569,810.67 | 3,744,335.60 | 3,744,335.60 |
| 2008-2009 Direct Costs | 19,296,137.80 | 16,290,972.72 | 16,290,972.72 |
| 2010-2011 Rate | 2.95* | 22.98* | 22.98** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 20,559,844.64 | 18,037,772.62 | 18,037,772.62 |
| Indirect costs based on rate ** multiplied by actual direct costs | 606,515.42 | 2,705,665.89 | 4,145,080.15 |
| 2010-2011 Actual Indirect Costs | 526,730.96 | 3,048,802.98 | 3,048,802.98 |
| 2008-2009 Fixed Carry Forward | 169,359.85 | 0.00 | 0.00 |
| Total Indirect Costs | 357,371.11 | 3,048,802.98 | 3,048,802.98 |
| Over/(Under) Recovery | 249,144.31 | 0.00 | 1,096,277.17 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 526,730.96 | 3,048,802.98 | 3,048,802.98 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 249,144.31 | 0.00 | 1,096,277.17 |
| Total Projected Indirect 2012-2013 (Numerator) | 277,586.65 | 3,048,802.98 | 1,952,525.81 |
| Direct Costs | 20,559,844.64 | 18,037,772.62 | 18,037,772.62 |
| Rate for 2012-2013 ** | 1.35* | 16.90* | 10.82** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25250**
**Form R0418**

*** Final ***

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 792,153.81 | 2,935,763.29 | 2,935,763.29 |
| 2008-2009 Fixed Carry Forward | -11,718.70 | 98,038.56 | 98,038.56 |
| Total Indirect Costs | 803,872.51 | 2,837,724.73 | 2,837,724.73 |
| 2008-2009 Direct Costs | 24,933,239.86 | 22,789,630.38 | 22,789,630.38 |
| 2010-2011 Rate | 3.22* | 12.45* | 12.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,825,208.06 | 22,022,832.99 | 22,022,832.99 |
| Indirect costs based on rate ** multiplied by actual direct costs | 767,171.70 | 2,741,842.71 | 2,741,842.71 |
| 2010-2011 Actual Indirect Costs | 760,419.91 | 2,562,794.98 | 2,562,794.98 |
| 2008-2009 Fixed Carry Forward | -11,718.70 | 98,038.56 | 98,038.56 |
| Total Indirect Costs | 772,138.61 | 2,464,756.42 | 2,464,756.42 |
| Over/(Under) Recovery | -4,966.91 | 277,086.29 | 277,086.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 760,419.91 | 2,562,794.98 | 2,562,794.98 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -4,966.91 | 277,086.29 | 277,086.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 765,386.82 | 2,285,708.69 | 2,285,708.69 |
| Direct Costs | 23,825,208.06 | 22,022,832.99 | 22,022,832.99 |
| Rate for 2012-2013 ** | 3.21* | 10.38* | 10.38** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25260**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 593,850.14 | 2,112,169.94 | 2,112,169.94 |
| 2008-2009 Fixed Carry Forward | -40,706.10 | 0.00 | -9,976.94 |
| Total Indirect Costs | 634,556.24 | 2,112,169.94 | 2,122,146.88 |
| 2008-2009 Direct Costs | 14,200,201.12 | 12,681,881.32 | 12,681,881.32 |
| 2010-2011 Rate | 4.47* | 16.66* | 16.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,464,017.99 | 12,163,081.09 | 12,163,081.09 |
| Indirect costs based on rate ** multiplied by actual direct costs | 601,841.60 | 1,824,462.16 | 2,034,883.47 |
| 2010-2011 Actual Indirect Costs | 561,420.81 | 1,862,357.71 | 1,862,357.71 |
| 2008-2009 Fixed Carry Forward | -40,706.10 | 0.00 | -9,976.94 |
| Total Indirect Costs | 602,126.91 | 1,862,357.71 | 1,872,334.65 |
| Over/(Under) Recovery | -285.31 | 0.00 | 162,548.82 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 561,420.81 | 1,862,357.71 | 1,862,357.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -285.31 | 0.00 | 162,548.82 |
| Total Projected Indirect 2012-2013 (Numerator) | 561,706.12 | 1,862,357.71 | 1,699,808.89 |
| Direct Costs | 13,464,017.99 | 12,163,081.09 | 12,163,081.09 |
| Rate for 2012-2013 ** | 4.17* | 15.31* | 13.98** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25280**
**Form R0418**

*** Final ***

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 620,042.05 | 2,274,922.24 | 2,274,922.24 |
| 2008-2009 Fixed Carry Forward | -37,458.06 | 0.00 | -132,097.02 |
| Total Indirect Costs | 657,500.11 | 2,274,922.24 | 2,407,019.26 |
| 2008-2009 Direct Costs | 14,206,696.66 | 12,551,816.47 | 12,551,816.47 |
| 2010-2011 Rate | 4.63* | 18.12* | 19.18** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,428,365.68 | 12,757,232.46 | 12,757,232.46 |
| Indirect costs based on rate ** multiplied by actual direct costs | 668,033.33 | 1,913,584.87 | 2,446,837.19 |
| 2010-2011 Actual Indirect Costs | 483,687.55 | 2,154,820.77 | 2,154,820.77 |
| 2008-2009 Fixed Carry Forward | -37,458.06 | 0.00 | -132,097.02 |
| Total Indirect Costs | 521,145.61 | 2,154,820.77 | 2,286,917.79 |
| Over/(Under) Recovery | 146,887.72 | 0.00 | 159,919.40 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 483,687.55 | 2,154,820.77 | 2,154,820.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 146,887.72 | 0.00 | 159,919.40 |
| Total Projected Indirect 2012-2013 (Numerator) | 336,799.83 | 2,154,820.77 | 1,994,901.37 |
| Direct Costs | 14,428,365.68 | 12,757,232.46 | 12,757,232.46 |
| Rate for 2012-2013 ** | 2.33* | 16.89* | 15.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25902**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 180,006.66 | 511,068.07 | 511,068.07 |
| 2008-2009 Fixed Carry Forward | 40,225.63 | 0.00 | 20,882.54 |
| Total Indirect Costs | 139,781.03 | 511,068.07 | 490,185.53 |
| 2008-2009 Direct Costs | 2,606,299.26 | 2,275,237.85 | 2,275,237.85 |
| 2010-2011 Rate | 5.36* | 22.46* | 21.54** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,882,378.97 | 2,647,242.13 | 2,647,242.13 |
| Indirect costs based on rate ** multiplied by actual direct costs | 154,495.51 | 397,086.32 | 570,215.95 |
| 2010-2011 Actual Indirect Costs | 220,407.08 | 455,543.92 | 455,543.92 |
| 2008-2009 Fixed Carry Forward | 40,225.63 | 0.00 | 20,882.54 |
| Total Indirect Costs | 180,181.45 | 455,543.92 | 434,661.38 |
| Over/(Under) Recovery | -25,685.94 | 0.00 | 135,554.57 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 220,407.08 | 455,543.92 | 455,543.92 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -25,685.94 | 0.00 | 135,554.57 |
| Total Projected Indirect 2012-2013 (Numerator) | 246,093.02 | 455,543.92 | 319,989.35 |
| Direct Costs | 2,882,378.97 | 2,647,242.13 | 2,647,242.13 |
| Rate for 2012-2013 ** | 8.54* | 17.21* | 12.09** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25903**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 11,124.36 | 325,727.13 | 325,727.13 |
| 2008-2009 Fixed Carry Forward | 30,382.41 | 66,477.90 | 67,109.54 |
| Total Indirect Costs | -19,258.05 | 259,249.23 | 258,617.59 |
| 2008-2009 Direct Costs | 3,480,099.35 | 3,165,496.58 | 3,165,496.58 |
| 2010-2011 Rate | 0.00* | 8.19* | 8.17** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,418,325.37 | 3,096,878.97 | 3,096,878.97 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 253,634.39 | 253,015.01 |
| 2010-2011 Actual Indirect Costs | 6,854.70 | 328,301.10 | 328,301.10 |
| 2008-2009 Fixed Carry Forward | 30,382.41 | 66,477.90 | 67,109.54 |
| Total Indirect Costs | -23,527.71 | 261,823.20 | 261,191.56 |
| Over/(Under) Recovery | 0.00 | -8,188.81 | -8,176.55 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 6,854.70 | 328,301.10 | 328,301.10 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | -8,188.81 | -8,176.55 |
| Total Projected Indirect 2012-2013 (Numerator) | 6,854.70 | 336,489.91 | 336,477.65 |
| Direct Costs | 3,418,325.37 | 3,096,878.97 | 3,096,878.97 |
| Rate for 2012-2013 ** | 0.20* | 10.87* | 10.87** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25904**
**Form R0418**

*** Final ***

Northridge Academy
5306 NORTH ST
FLINT, MI 48505

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 164,142.75 | 811,351.94 | 811,351.94 |
| 2008-2009 Fixed Carry Forward | -1,170.70 | 0.00 | 0.00 |
| Total Indirect Costs | 165,313.45 | 811,351.94 | 811,351.94 |
| 2008-2009 Direct Costs | 2,265,863.97 | 1,618,654.78 | 1,618,654.78 |
| 2010-2011 Rate | 7.30* | 50.13* | 50.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,483,920.03 | 2,075,611.69 | 2,075,611.69 |
| Indirect costs based on rate ** multiplied by actual direct costs | 181,326.16 | 311,341.75 | 518,902.92 |
| 2010-2011 Actual Indirect Costs | 129,180.29 | 537,488.63 | 537,488.63 |
| 2008-2009 Fixed Carry Forward | -1,170.70 | 0.00 | 0.00 |
| Total Indirect Costs | 130,350.99 | 537,488.63 | 537,488.63 |
| Over/(Under) Recovery | 50,975.17 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 129,180.29 | 537,488.63 | 537,488.63 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 50,975.17 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 78,205.12 | 537,488.63 | 537,488.63 |
| Direct Costs | 2,483,920.03 | 2,075,611.69 | 2,075,611.69 |
| Rate for 2012-2013 ** | 3.15* | 25.90* | 25.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25905**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 264,235.79 | 1,015,064.04 | 1,015,064.04 |
| 2008-2009 Fixed Carry Forward | 103,423.62 | 0.00 | 0.00 |
| Total Indirect Costs | 160,812.17 | 1,015,064.04 | 1,015,064.04 |
| 2008-2009 Direct Costs | 7,524,314.82 | 6,773,486.57 | 6,773,486.57 |
| 2010-2011 Rate | 2.14* | 14.99* | 14.99** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,061,105.56 | 8,424,881.17 | 8,424,881.17 |
| Indirect costs based on rate ** multiplied by actual direct costs | 193,907.66 | 1,262,889.69 | 1,262,889.69 |
| 2010-2011 Actual Indirect Costs | 254,110.47 | 890,334.86 | 890,334.86 |
| 2008-2009 Fixed Carry Forward | 103,423.62 | 0.00 | 0.00 |
| Total Indirect Costs | 150,686.85 | 890,334.86 | 890,334.86 |
| Over/(Under) Recovery | 43,220.81 | 372,554.83 | 372,554.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 254,110.47 | 890,334.86 | 890,334.86 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 43,220.81 | 372,554.83 | 372,554.83 |
| Total Projected Indirect 2012-2013 (Numerator) | 210,889.66 | 517,780.03 | 517,780.03 |
| Direct Costs | 9,061,105.56 | 8,424,881.17 | 8,424,881.17 |
| Rate for 2012-2013 ** | 2.33* | 6.15* | 6.15** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25906**
**Form R0418**

*** Final ***

Center Academy
310 WEST OAKLEY ST
FLINT, MI 48503

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 196,255.52 | 498,288.68 | 498,288.68 |
| 2008-2009 Fixed Carry Forward | -176,546.25 | -206,592.53 | -206,592.53 |
| Total Indirect Costs | 372,801.77 | 704,881.21 | 704,881.21 |
| 2008-2009 Direct Costs | 3,118,799.54 | 2,816,766.38 | 2,816,766.38 |
| 2010-2011 Rate | 11.95* | 25.02* | 25.02** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,903,677.69 | 3,486,308.12 | 3,486,308.12 |
| Indirect costs based on rate ** multiplied by actual direct costs | 466,489.48 | 522,946.22 | 871,577.03 |
| 2010-2011 Actual Indirect Costs | 202,314.91 | 619,684.48 | 619,684.48 |
| 2008-2009 Fixed Carry Forward | -176,546.25 | -206,592.53 | -206,592.53 |
| Total Indirect Costs | 378,861.16 | 826,277.01 | 826,277.01 |
| Over/(Under) Recovery | 87,628.32 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 202,314.91 | 619,684.48 | 619,684.48 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 87,628.32 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 114,686.59 | 619,684.48 | 619,684.48 |
| Direct Costs | 3,903,677.69 | 3,486,308.12 | 3,486,308.12 |
| Rate for 2012-2013 ** | 2.94* | 17.77* | 17.77** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25907**
**Form R0418**

*** Final ***

Linden Charter Academy
3244 LINDEN RD
FLINT, MI 48504

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 333,213.00 | 1,584,876.00 | 1,584,876.00 |
| 2008-2009 Fixed Carry Forward | 51,877.44 | 0.00 | 0.00 |
| Total Indirect Costs | 281,335.56 | 1,584,876.00 | 1,584,876.00 |
| 2008-2009 Direct Costs | 6,375,022.00 | 5,123,359.00 | 5,123,359.00 |
| 2010-2011 Rate | 4.41* | 30.93* | 30.93** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,672,114.00 | 5,393,086.00 | 5,393,086.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 294,240.23 | 808,962.90 | 1,348,271.50 |
| 2010-2011 Actual Indirect Costs | 462,124.00 | 1,741,152.00 | 1,741,152.00 |
| 2008-2009 Fixed Carry Forward | 51,877.44 | 0.00 | 0.00 |
| Total Indirect Costs | 410,246.56 | 1,741,152.00 | 1,741,152.00 |
| Over/(Under) Recovery | -116,006.33 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 462,124.00 | 1,741,152.00 | 1,741,152.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -116,006.33 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 578,130.33 | 1,741,152.00 | 1,741,152.00 |
| Direct Costs | 6,672,114.00 | 5,393,086.00 | 5,393,086.00 |
| Rate for 2012-2013 ** | 8.66* | 32.28* | 32.28** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25908**
**Form R0418**

*** Final ***

Academy of Flint
PO Box 310716
FLINT, MI 48531

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 212,344.00 | 905,894.00 | 905,894.00 |
| 2008-2009 Fixed Carry Forward | -135,464.93 | 0.00 | 37,124.54 |
| Total Indirect Costs | 347,808.93 | 905,894.00 | 868,769.46 |
| 2008-2009 Direct Costs | 5,035,256.00 | 4,341,706.00 | 4,341,706.00 |
| 2010-2011 Rate | 6.91* | 20.86* | 20.01** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,249,554.00 | 3,432,645.00 | 3,432,645.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 293,644.18 | 514,896.75 | 686,872.26 |
| 2010-2011 Actual Indirect Costs | 213,242.00 | 1,030,151.00 | 1,030,151.00 |
| 2008-2009 Fixed Carry Forward | -135,464.93 | 0.00 | 37,124.54 |
| Total Indirect Costs | 348,706.93 | 1,030,151.00 | 993,026.46 |
| Over/(Under) Recovery | -55,062.75 | 0.00 | -306,154.20 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 213,242.00 | 1,030,151.00 | 1,030,151.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -55,062.75 | 0.00 | -306,154.20 |
| Total Projected Indirect 2012-2013 (Numerator) | 268,304.75 | 1,030,151.00 | 1,336,305.20 |
| Direct Costs | 4,249,554.00 | 3,432,645.00 | 3,432,645.00 |
| Rate for 2012-2013 ** | 6.31* | 30.01* | 38.93** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25909**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 346,329.00 | 1,596,297.00 | 1,596,297.00 |
| 2008-2009 Fixed Carry Forward | 30,061.84 | 0.00 | 0.00 |
| Total Indirect Costs | 316,267.16 | 1,596,297.00 | 1,596,297.00 |
| 2008-2009 Direct Costs | 6,021,983.00 | 4,772,015.00 | 4,772,015.00 |
| 2010-2011 Rate | 5.25* | 33.45* | 33.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,106,068.00 | 4,829,064.00 | 4,829,064.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 320,568.57 | 724,359.60 | 1,207,266.00 |
| 2010-2011 Actual Indirect Costs | 417,771.00 | 1,694,775.00 | 1,694,775.00 |
| 2008-2009 Fixed Carry Forward | 30,061.84 | 0.00 | 0.00 |
| Total Indirect Costs | 387,709.16 | 1,694,775.00 | 1,694,775.00 |
| Over/(Under) Recovery | -67,140.59 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 417,771.00 | 1,694,775.00 | 1,694,775.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -67,140.59 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 484,911.59 | 1,694,775.00 | 1,694,775.00 |
| Direct Costs | 6,106,068.00 | 4,829,064.00 | 4,829,064.00 |
| Rate for 2012-2013 ** | 7.94* | 35.10* | 35.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25910**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 22,593.10 | 305,254.08 | 305,254.08 |
| 2008-2009 Fixed Carry Forward | -5,197.96 | 0.00 | 0.00 |
| Total Indirect Costs | 27,791.06 | 305,254.08 | 305,254.08 |
| 2008-2009 Direct Costs | 4,311,229.59 | 4,028,568.61 | 4,028,568.61 |
| 2010-2011 Rate | 0.64* | 7.58* | 7.58** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,879,315.05 | 4,591,726.04 | 4,591,726.04 |
| Indirect costs based on rate ** multiplied by actual direct costs | 31,227.62 | 348,052.83 | 348,052.83 |
| 2010-2011 Actual Indirect Costs | 15,694.66 | 303,283.67 | 303,283.67 |
| 2008-2009 Fixed Carry Forward | -5,197.96 | 0.00 | 0.00 |
| Total Indirect Costs | 20,892.62 | 303,283.67 | 303,283.67 |
| Over/(Under) Recovery | 10,335.00 | 44,769.16 | 44,769.16 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 15,694.66 | 303,283.67 | 303,283.67 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 10,335.00 | 44,769.16 | 44,769.16 |
| Total Projected Indirect 2012-2013 (Numerator) | 5,359.66 | 258,514.51 | 258,514.51 |
| Direct Costs | 4,879,315.05 | 4,591,726.04 | 4,591,726.04 |
| Rate for 2012-2013 ** | 0.11* | 5.63* | 5.63** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 25911**
**Form R0418**

*** Final ***

Madison Academy
6170 TORREY RD
FLINT, MI 48507

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 693,435.25 | 693,435.25 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -305,393.64 |
| Total Indirect Costs | 0.00 | 693,435.25 | 998,828.89 |
| 2008-2009 Direct Costs | 2,840,870.86 | 2,147,435.61 | 2,147,435.61 |
| 2010-2011 Rate | 0.00* | 32.29* | 46.51** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,955,086.15 | 3,432,865.63 | 3,432,865.63 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 514,929.84 | 858,216.41 |
| 2010-2011 Actual Indirect Costs | 25,112.00 | 547,332.52 | 547,332.52 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -305,393.64 |
| Total Indirect Costs | 25,112.00 | 547,332.52 | 852,726.16 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 25,112.00 | 547,332.52 | 547,332.52 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 25,112.00 | 547,332.52 | 547,332.52 |
| Direct Costs | 3,955,086.15 | 3,432,865.63 | 3,432,865.63 |
| Rate for 2012-2013 ** | 0.63* | 15.94* | 15.94** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 26010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 513,225.61 | 1,587,240.91 | 1,587,240.91 |
| 2008-2009 Fixed Carry Forward | 1,449.79 | 0.00 | 140,151.99 |
| Total Indirect Costs | 511,775.82 | 1,587,240.91 | 1,447,088.92 |
| 2008-2009 Direct Costs | 11,496,233.22 | 10,422,217.92 | 10,422,217.92 |
| 2010-2011 Rate | 4.45* | 15.23* | 13.88** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,347,513.38 | 10,496,734.32 | 10,496,734.32 |
| Indirect costs based on rate ** multiplied by actual direct costs | 504,964.35 | 1,574,510.15 | 1,456,946.72 |
| 2010-2011 Actual Indirect Costs | 452,355.30 | 1,303,134.36 | 1,303,134.36 |
| 2008-2009 Fixed Carry Forward | 1,449.79 | 0.00 | 140,151.99 |
| Total Indirect Costs | 450,905.51 | 1,303,134.36 | 1,162,982.37 |
| Over/(Under) Recovery | 54,058.84 | 0.00 | 293,964.35 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 452,355.30 | 1,303,134.36 | 1,303,134.36 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 54,058.84 | 0.00 | 293,964.35 |
| Total Projected Indirect 2012-2013 (Numerator) | 398,296.46 | 1,303,134.36 | 1,009,170.01 |
| Direct Costs | 11,347,513.38 | 10,496,734.32 | 10,496,734.32 |
| Rate for 2012-2013 ** | 3.51* | 12.41* | 9.61** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 26040**
**Form R0418**

*** Final ***

Gladwin Community Schools
401 N BOWERY AVE
GLADWIN, MI 48624

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 896,429.82 | 2,446,193.85 | 2,446,193.85 |
| 2008-2009 Fixed Carry Forward | -536,541.98 | -819,372.16 | -819,372.16 |
| Total Indirect Costs | 1,432,971.80 | 3,265,566.01 | 3,265,566.01 |
| 2008-2009 Direct Costs | 14,927,152.43 | 13,377,388.40 | 13,377,388.40 |
| 2010-2011 Rate | 9.60* | 24.41* | 24.41** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,416,685.47 | 14,285,908.06 | 14,285,908.06 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,480,001.81 | 2,142,886.21 | 3,487,190.16 |
| 2010-2011 Actual Indirect Costs | 783,319.64 | 1,914,097.05 | 1,914,097.05 |
| 2008-2009 Fixed Carry Forward | -536,541.98 | -819,372.16 | -819,372.16 |
| Total Indirect Costs | 1,319,861.62 | 2,733,469.21 | 2,733,469.21 |
| Over/(Under) Recovery | 160,140.19 | 0.00 | 753,720.95 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 783,319.64 | 1,914,097.05 | 1,914,097.05 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 160,140.19 | 0.00 | 753,720.95 |
| Total Projected Indirect 2012-2013 (Numerator) | 623,179.45 | 1,914,097.05 | 1,160,376.10 |
| Direct Costs | 15,416,685.47 | 14,285,908.06 | 14,285,908.06 |
| Rate for 2012-2013 ** | 4.04* | 13.40* | 8.12** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 26901**
**Form R0418**

*** Final ***

Creative Learning Academy
540 LANG RD
BEAVERTON, MI 48612

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 30,010.11 | 59,407.76 | 59,407.76 |
| 2008-2009 Fixed Carry Forward | -2,248.73 | -7,108.50 | -6,491.57 |
| Total Indirect Costs | 32,258.84 | 66,516.26 | 65,899.33 |
| 2008-2009 Direct Costs | 492,222.98 | 462,825.33 | 462,825.33 |
| 2010-2011 Rate | 6.55* | 14.37* | 14.24** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 485,111.00 | 428,257.00 | 428,257.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 31,774.77 | 61,540.53 | 60,983.80 |
| 2010-2011 Actual Indirect Costs | 1,442.00 | 58,296.00 | 58,296.00 |
| 2008-2009 Fixed Carry Forward | -2,248.73 | -7,108.50 | -6,491.57 |
| Total Indirect Costs | 3,690.73 | 65,404.50 | 64,787.57 |
| Over/(Under) Recovery | 28,084.04 | -3,863.97 | -3,803.77 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,442.00 | 58,296.00 | 58,296.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 28,084.04 | -3,863.97 | -3,803.77 |
| Total Projected Indirect 2012-2013 (Numerator) | -26,642.04 | 62,159.97 | 62,099.77 |
| Direct Costs | 485,111.00 | 428,257.00 | 428,257.00 |
| Rate for 2012-2013 ** | 0.00* | 14.51* | 14.50** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 27000**
**Form R0418**

*** Final ***

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 174,215.00 | 288,770.46 | 288,770.46 |
| 2008-2009 Fixed Carry Forward | -25,835.43 | 13,746.37 | 13,746.37 |
| Total Indirect Costs | 200,050.43 | 275,024.09 | 275,024.09 |
| 2008-2009 Direct Costs | 3,807,409.66 | 3,692,854.20 | 3,692,854.20 |
| 2010-2011 Rate | 5.25* | 7.45* | 7.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,583,680.63 | 4,258,765.19 | 4,258,765.19 |
| Indirect costs based on rate ** multiplied by actual direct costs | 240,643.23 | 317,278.01 | 317,278.01 |
| 2010-2011 Actual Indirect Costs | 251,080.23 | 575,995.67 | 575,995.67 |
| 2008-2009 Fixed Carry Forward | -25,835.43 | 13,746.37 | 13,746.37 |
| Total Indirect Costs | 276,915.66 | 562,249.30 | 562,249.30 |
| Over/(Under) Recovery | -36,272.43 | -244,971.29 | -244,971.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 251,080.23 | 575,995.67 | 575,995.67 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -36,272.43 | -244,971.29 | -244,971.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 287,352.66 | 820,966.96 | 820,966.96 |
| Direct Costs | 4,583,680.63 | 4,258,765.19 | 4,258,765.19 |
| Rate for 2012-2013 ** | 6.27* | 19.28* | 19.28** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 27010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 73,085.10 | 589,135.61 | 589,135.61 |
| 2008-2009 Fixed Carry Forward | 27,245.94 | 0.00 | 714.76 |
| Total Indirect Costs | 45,839.16 | 589,135.61 | 588,420.85 |
| 2008-2009 Direct Costs | 3,924,281.84 | 3,408,231.33 | 3,408,231.33 |
| 2010-2011 Rate | 1.17* | 17.29* | 17.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,003,639.42 | 3,534,476.65 | 3,534,476.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 46,842.58 | 530,171.50 | 610,050.67 |
| 2010-2011 Actual Indirect Costs | 67,190.85 | 536,353.62 | 536,353.62 |
| 2008-2009 Fixed Carry Forward | 27,245.94 | 0.00 | 714.76 |
| Total Indirect Costs | 39,944.91 | 536,353.62 | 535,638.86 |
| Over/(Under) Recovery | 6,897.67 | 0.00 | 74,411.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 67,190.85 | 536,353.62 | 536,353.62 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 6,897.67 | 0.00 | 74,411.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 60,293.18 | 536,353.62 | 461,941.81 |
| Direct Costs | 4,003,639.42 | 3,534,476.65 | 3,534,476.65 |
| Rate for 2012-2013 ** | 1.51* | 15.17* | 13.07** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 27020**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 147,577.09 | 987,488.72 | 987,488.72 |
| 2008-2009 Fixed Carry Forward | -3,656.93 | -27,520.33 | -27,520.33 |
| Total Indirect Costs | 151,234.02 | 1,015,009.05 | 1,015,009.05 |
| 2008-2009 Direct Costs | 8,727,171.07 | 7,887,259.44 | 7,887,259.44 |
| 2010-2011 Rate | 1.73* | 12.87* | 12.87** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,569,016.05 | 7,889,336.01 | 7,889,336.01 |
| Indirect costs based on rate ** multiplied by actual direct costs | 148,243.98 | 1,015,357.54 | 1,015,357.54 |
| 2010-2011 Actual Indirect Costs | 129,319.41 | 808,999.45 | 808,999.45 |
| 2008-2009 Fixed Carry Forward | -3,656.93 | -27,520.33 | -27,520.33 |
| Total Indirect Costs | 132,976.34 | 836,519.78 | 836,519.78 |
| Over/(Under) Recovery | 15,267.64 | 178,837.76 | 178,837.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 129,319.41 | 808,999.45 | 808,999.45 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 15,267.64 | 178,837.76 | 178,837.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 114,051.77 | 630,161.69 | 630,161.69 |
| Direct Costs | 8,569,016.05 | 7,889,336.01 | 7,889,336.01 |
| Rate for 2012-2013 ** | 1.33* | 7.99* | 7.99** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 27070**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 107,115.69 | 376,464.91 | 376,464.91 |
| 2008-2009 Fixed Carry Forward | -14,622.64 | 0.00 | 56,953.65 |
| Total Indirect Costs | 121,738.33 | 376,464.91 | 319,511.26 |
| 2008-2009 Direct Costs | 2,683,188.87 | 2,413,839.65 | 2,413,839.65 |
| 2010-2011 Rate | 4.54* | 15.60* | 13.24** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,800,519.65 | 2,538,172.36 | 2,538,172.36 |
| Indirect costs based on rate ** multiplied by actual direct costs | 127,143.59 | 380,725.85 | 336,054.02 |
| 2010-2011 Actual Indirect Costs | 125,158.04 | 387,505.33 | 387,505.33 |
| 2008-2009 Fixed Carry Forward | -14,622.64 | 0.00 | 56,953.65 |
| Total Indirect Costs | 139,780.68 | 387,505.33 | 330,551.68 |
| Over/(Under) Recovery | -12,637.09 | 0.00 | 5,502.34 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 125,158.04 | 387,505.33 | 387,505.33 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -12,637.09 | 0.00 | 5,502.34 |
| Total Projected Indirect 2012-2013 (Numerator) | 137,795.13 | 387,505.33 | 382,002.99 |
| Direct Costs | 2,800,519.65 | 2,538,172.36 | 2,538,172.36 |
| Rate for 2012-2013 ** | 4.92* | 15.27* | 15.05** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 27080**
**Form R0418**

*** Final ***

Watersmeet Township School District
P.O. Box 217
Watersmeet, MI 49969

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 149,387.07 | 456,734.87 | 456,734.87 |
| 2008-2009 Fixed Carry Forward | -64,230.97 | 0.00 | -45,662.71 |
| Total Indirect Costs | 213,618.04 | 456,734.87 | 502,397.58 |
| 2008-2009 Direct Costs | 2,951,508.45 | 2,644,160.65 | 2,644,160.65 |
| 2010-2011 Rate | 7.24* | 17.27* | 19.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,234,446.44 | 2,895,557.08 | 2,895,557.08 |
| Indirect costs based on rate ** multiplied by actual direct costs | 234,173.92 | 434,333.56 | 550,155.85 |
| 2010-2011 Actual Indirect Costs | 137,824.80 | 476,714.16 | 476,714.16 |
| 2008-2009 Fixed Carry Forward | -64,230.97 | 0.00 | -45,662.71 |
| Total Indirect Costs | 202,055.77 | 476,714.16 | 522,376.87 |
| Over/(Under) Recovery | 32,118.15 | 0.00 | 27,778.98 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 137,824.80 | 476,714.16 | 476,714.16 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 32,118.15 | 0.00 | 27,778.98 |
| Total Projected Indirect 2012-2013 (Numerator) | 105,706.65 | 476,714.16 | 448,935.18 |
| Direct Costs | 3,234,446.44 | 2,895,557.08 | 2,895,557.08 |
| Rate for 2012-2013 ** | 3.27* | 16.46* | 15.50** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 28000**
**Form R0418**

*** Final ***

Traverse Bay Area ISD
P.O. Box 6020
Traverse City, MI 49696

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,918,474.89 | 5,878,152.71 | 5,878,152.71 |
| 2008-2009 Fixed Carry Forward | 90,681.98 | 0.00 | 662,339.29 |
| Total Indirect Costs | 2,827,792.91 | 5,878,152.71 | 5,215,813.42 |
| 2008-2009 Direct Costs | 47,779,856.29 | 44,820,178.47 | 44,820,178.47 |
| 2010-2011 Rate | 5.92* | 13.11* | 11.64** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 49,831,828.32 | 47,058,490.40 | 47,058,490.40 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,950,044.24 | 6,169,368.09 | 5,477,608.28 |
| 2010-2011 Actual Indirect Costs | 2,944,785.93 | 5,718,123.85 | 5,718,123.85 |
| 2008-2009 Fixed Carry Forward | 90,681.98 | 0.00 | 662,339.29 |
| Total Indirect Costs | 2,854,103.95 | 5,718,123.85 | 5,055,784.56 |
| Over/(Under) Recovery | 95,940.29 | 451,244.24 | 421,823.72 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,944,785.93 | 5,718,123.85 | 5,718,123.85 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 95,940.29 | 451,244.24 | 421,823.72 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,848,845.64 | 5,266,879.61 | 5,296,300.13 |
| Direct Costs | 49,831,828.32 | 47,058,490.40 | 47,058,490.40 |
| Rate for 2012-2013 ** | 5.72* | 11.19* | 11.25** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 28010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,810,732.87 | 12,449,482.81 | 12,449,482.81 |
| 2008-2009 Fixed Carry Forward | -109,697.38 | 0.00 | -39,947.24 |
| Total Indirect Costs | 3,920,430.25 | 12,449,482.81 | 12,489,430.05 |
| 2008-2009 Direct Costs | 87,742,754.37 | 79,104,004.43 | 79,104,004.43 |
| 2010-2011 Rate | 4.47* | 15.74* | 15.79** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 84,619,462.40 | 76,534,330.65 | 76,534,330.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,782,489.97 | 11,480,149.60 | 12,084,770.81 |
| 2010-2011 Actual Indirect Costs | 3,535,951.27 | 11,621,083.02 | 11,621,083.02 |
| 2008-2009 Fixed Carry Forward | -109,697.38 | 0.00 | -39,947.24 |
| Total Indirect Costs | 3,645,648.65 | 11,621,083.02 | 11,661,030.26 |
| Over/(Under) Recovery | 136,841.32 | 0.00 | 423,740.55 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,535,951.27 | 11,621,083.02 | 11,621,083.02 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 136,841.32 | 0.00 | 423,740.55 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,399,109.95 | 11,621,083.02 | 11,197,342.47 |
| Direct Costs | 84,619,462.40 | 76,534,330.65 | 76,534,330.65 |
| Rate for 2012-2013 ** | 4.02* | 15.18* | 14.63** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 28035**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 181,487.46 | 547,120.21 | 547,120.21 |
| 2008-2009 Fixed Carry Forward | -43,956.46 | 0.00 | -61,885.44 |
| Total Indirect Costs | 225,443.92 | 547,120.21 | 609,005.65 |
| 2008-2009 Direct Costs | 3,160,763.89 | 2,795,131.14 | 2,795,131.14 |
| 2010-2011 Rate | 7.13* | 19.57* | 21.79** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,502,246.22 | 3,114,757.03 | 3,114,757.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 249,710.16 | 467,213.55 | 678,705.56 |
| 2010-2011 Actual Indirect Costs | 170,566.17 | 558,055.36 | 558,055.36 |
| 2008-2009 Fixed Carry Forward | -43,956.46 | 0.00 | -61,885.44 |
| Total Indirect Costs | 214,522.63 | 558,055.36 | 619,940.80 |
| Over/(Under) Recovery | 35,187.53 | 0.00 | 58,764.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 170,566.17 | 558,055.36 | 558,055.36 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 35,187.53 | 0.00 | 58,764.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 135,378.64 | 558,055.36 | 499,290.60 |
| Direct Costs | 3,502,246.22 | 3,114,757.03 | 3,114,757.03 |
| Rate for 2012-2013 ** | 3.87* | 17.92* | 16.03** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 28090**
**Form R0418**

*** Final ***

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 296,828.05 | 1,236,282.43 | 1,236,282.43 |
| 2008-2009 Fixed Carry Forward | 1,249.68 | 50,242.35 | 50,242.35 |
| Total Indirect Costs | 295,578.37 | 1,186,040.08 | 1,186,040.08 |
| 2008-2009 Direct Costs | 11,725,297.08 | 10,785,842.70 | 10,785,842.70 |
| 2010-2011 Rate | 2.52* | 11.00* | 11.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,763,237.56 | 10,817,565.58 | 10,817,565.58 |
| Indirect costs based on rate ** multiplied by actual direct costs | 296,433.59 | 1,189,932.21 | 1,189,932.21 |
| 2010-2011 Actual Indirect Costs | 327,263.44 | 1,272,935.42 | 1,272,935.42 |
| 2008-2009 Fixed Carry Forward | 1,249.68 | 50,242.35 | 50,242.35 |
| Total Indirect Costs | 326,013.76 | 1,222,693.07 | 1,222,693.07 |
| Over/(Under) Recovery | -29,580.17 | -32,760.86 | -32,760.86 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 327,263.44 | 1,272,935.42 | 1,272,935.42 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -29,580.17 | -32,760.86 | -32,760.86 |
| Total Projected Indirect 2012-2013 (Numerator) | 356,843.61 | 1,305,696.28 | 1,305,696.28 |
| Direct Costs | 11,763,237.56 | 10,817,565.58 | 10,817,565.58 |
| Rate for 2012-2013 ** | 3.03* | 12.07* | 12.07** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 28901**
**Form R0418**

*** Final ***

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 122,149.90 | 122,149.90 |
| 2008-2009 Fixed Carry Forward | 0.00 | 2,512.10 | 2,512.10 |
| Total Indirect Costs | 0.00 | 119,637.80 | 119,637.80 |
| 2008-2009 Direct Costs | 1,098,337.65 | 976,187.75 | 976,187.75 |
| 2010-2011 Rate | 0.00* | 12.26* | 12.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,226,916.57 | 1,103,091.80 | 1,103,091.80 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 135,239.05 | 135,239.05 |
| 2010-2011 Actual Indirect Costs | 0.00 | 123,824.77 | 123,824.77 |
| 2008-2009 Fixed Carry Forward | 0.00 | 2,512.10 | 2,512.10 |
| Total Indirect Costs | 0.00 | 121,312.67 | 121,312.67 |
| Over/(Under) Recovery | 0.00 | 13,926.38 | 13,926.38 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 123,824.77 | 123,824.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 13,926.38 | 13,926.38 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 109,898.39 | 109,898.39 |
| Direct Costs | 1,226,916.57 | 1,103,091.80 | 1,103,091.80 |
| Rate for 2012-2013 ** | 0.00* | 9.96* | 9.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 28902**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 260,387.00 | 878,855.00 | 878,855.00 |
| 2008-2009 Fixed Carry Forward | -41,814.36 | -80,306.35 | -80,306.35 |
| Total Indirect Costs | 302,201.36 | 959,161.35 | 959,161.35 |
| 2008-2009 Direct Costs | 6,485,835.00 | 5,867,367.00 | 5,867,367.00 |
| 2010-2011 Rate | 4.66* | 16.35* | 16.35** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,365,875.75 | 6,869,419.00 | 6,869,419.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 343,249.81 | 1,030,412.85 | 1,123,150.01 |
| 2010-2011 Actual Indirect Costs | 142,794.00 | 639,250.75 | 639,250.75 |
| 2008-2009 Fixed Carry Forward | -41,814.36 | -80,306.35 | -80,306.35 |
| Total Indirect Costs | 184,608.36 | 719,557.10 | 719,557.10 |
| Over/(Under) Recovery | 158,641.45 | 0.00 | 403,592.91 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 142,794.00 | 639,250.75 | 639,250.75 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 158,641.45 | 0.00 | 403,592.91 |
| Total Projected Indirect 2012-2013 (Numerator) | -15,847.45 | 639,250.75 | 235,657.84 |
| Direct Costs | 7,365,875.75 | 6,869,419.00 | 6,869,419.00 |
| Rate for 2012-2013 ** | 0.00* | 9.31* | 3.43** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 28903**
**Form R0418**

*** Final ***

Traverse City College Preparatory Academy
1402 CARLISLE RD
TRAVERSE CITY, MI 49686

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 47,245.77 | 157,169.48 | 157,169.48 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 47,245.77 | 157,169.48 | 157,169.48 |
| 2008-2009 Direct Costs | 821,845.13 | 711,921.42 | 711,921.42 |
| 2010-2011 Rate | 5.75* | 22.08* | 22.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 649,215.00 | 566,184.03 | 566,184.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 37,329.86 | 84,927.60 | 125,013.43 |
| 2010-2011 Actual Indirect Costs | 39,661.27 | 122,692.24 | 122,692.24 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 39,661.27 | 122,692.24 | 122,692.24 |
| Over/(Under) Recovery | -2,331.41 | 0.00 | 2,321.19 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 39,661.27 | 122,692.24 | 122,692.24 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -2,331.41 | 0.00 | 2,321.19 |
| Total Projected Indirect 2012-2013 (Numerator) | 41,992.68 | 122,692.24 | 120,371.05 |
| Direct Costs | 649,215.00 | 566,184.03 | 566,184.03 |
| Rate for 2012-2013 ** | 6.47* | 21.67* | 21.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 29000**
**Form R0418**

*** Final ***

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,118,573.69 | 2,093,980.75 | 2,093,980.75 |
| 2008-2009 Fixed Carry Forward | -4,924.26 | -168,472.67 | -168,472.67 |
| Total Indirect Costs | 1,123,497.95 | 2,262,453.42 | 2,262,453.42 |
| 2008-2009 Direct Costs | 19,709,279.72 | 18,733,872.66 | 18,733,872.66 |
| 2010-2011 Rate | 5.70* | 12.08* | 12.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 18,514,134.94 | 17,536,342.02 | 17,536,342.02 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,055,305.69 | 2,118,390.12 | 2,118,390.12 |
| 2010-2011 Actual Indirect Costs | 1,200,819.67 | 2,178,612.59 | 2,178,612.59 |
| 2008-2009 Fixed Carry Forward | -4,924.26 | -168,472.67 | -168,472.67 |
| Total Indirect Costs | 1,205,743.93 | 2,347,085.26 | 2,347,085.26 |
| Over/(Under) Recovery | -150,438.24 | -228,695.14 | -228,695.14 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,200,819.67 | 2,178,612.59 | 2,178,612.59 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -150,438.24 | -228,695.14 | -228,695.14 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,351,257.91 | 2,407,307.73 | 2,407,307.73 |
| Direct Costs | 18,514,134.94 | 17,536,342.02 | 17,536,342.02 |
| Rate for 2012-2013 ** | 7.30* | 13.73* | 13.73** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 29010**
**Form R0418**

*** Final ***

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 581,157.09 | 3,133,780.97 | 3,133,780.97 |
| 2008-2009 Fixed Carry Forward | 86,626.21 | 0.00 | 57,531.65 |
| Total Indirect Costs | 494,530.88 | 3,133,780.97 | 3,076,249.32 |
| 2008-2009 Direct Costs | 20,029,691.90 | 17,477,068.02 | 17,477,068.02 |
| 2010-2011 Rate | 2.47* | 17.93* | 17.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,508,836.22 | 17,263,298.95 | 17,263,298.95 |
| Indirect costs based on rate ** multiplied by actual direct costs | 481,868.25 | 2,589,494.84 | 3,038,340.62 |
| 2010-2011 Actual Indirect Costs | 574,042.23 | 2,819,579.50 | 2,819,579.50 |
| 2008-2009 Fixed Carry Forward | 86,626.21 | 0.00 | 57,531.65 |
| Total Indirect Costs | 487,416.02 | 2,819,579.50 | 2,762,047.85 |
| Over/(Under) Recovery | -5,547.77 | 0.00 | 276,292.77 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 574,042.23 | 2,819,579.50 | 2,819,579.50 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -5,547.77 | 0.00 | 276,292.77 |
| Total Projected Indirect 2012-2013 (Numerator) | 579,590.00 | 2,819,579.50 | 2,543,286.73 |
| Direct Costs | 19,508,836.22 | 17,263,298.95 | 17,263,298.95 |
| Rate for 2012-2013 ** | 2.97* | 16.33* | 14.73** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 29020**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 38,332.30 | 356,282.81 | 356,282.81 |
| 2008-2009 Fixed Carry Forward | 10,153.44 | -21,223.99 | -21,223.99 |
| Total Indirect Costs | 28,178.86 | 377,506.80 | 377,506.80 |
| 2008-2009 Direct Costs | 3,116,542.65 | 2,798,592.14 | 2,798,592.14 |
| 2010-2011 Rate | 0.90* | 13.49* | 13.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,220,314.39 | 2,876,323.30 | 2,876,323.30 |
| Indirect costs based on rate ** multiplied by actual direct costs | 28,982.83 | 388,016.01 | 388,016.01 |
| 2010-2011 Actual Indirect Costs | 8,567.28 | 352,558.37 | 352,558.37 |
| 2008-2009 Fixed Carry Forward | 10,153.44 | -21,223.99 | -21,223.99 |
| Total Indirect Costs | -1,586.16 | 373,782.36 | 373,782.36 |
| Over/(Under) Recovery | 30,568.99 | 14,233.65 | 14,233.65 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 8,567.28 | 352,558.37 | 352,558.37 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 30,568.99 | 14,233.65 | 14,233.65 |
| Total Projected Indirect 2012-2013 (Numerator) | -22,001.71 | 338,324.72 | 338,324.72 |
| Direct Costs | 3,220,314.39 | 2,876,323.30 | 2,876,323.30 |
| Rate for 2012-2013 ** | 0.00* | 11.76* | 11.76** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 29040**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 120,439.59 | 898,286.59 | 898,286.59 |
| 2008-2009 Fixed Carry Forward | -9,350.29 | -23,345.81 | -23,345.81 |
| Total Indirect Costs | 129,789.88 | 921,632.40 | 921,632.40 |
| 2008-2009 Direct Costs | 7,494,775.08 | 6,716,928.08 | 6,716,928.08 |
| 2010-2011 Rate | 1.73* | 13.72* | 13.72** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,029,412.60 | 6,376,370.64 | 6,376,370.64 |
| Indirect costs based on rate ** multiplied by actual direct costs | 121,608.84 | 874,838.05 | 874,838.05 |
| 2010-2011 Actual Indirect Costs | 69,812.21 | 722,854.17 | 722,854.17 |
| 2008-2009 Fixed Carry Forward | -9,350.29 | -23,345.81 | -23,345.81 |
| Total Indirect Costs | 79,162.50 | 746,199.98 | 746,199.98 |
| Over/(Under) Recovery | 42,446.34 | 128,638.07 | 128,638.07 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 69,812.21 | 722,854.17 | 722,854.17 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 42,446.34 | 128,638.07 | 128,638.07 |
| Total Projected Indirect 2012-2013 (Numerator) | 27,365.87 | 594,216.10 | 594,216.10 |
| Direct Costs | 7,029,412.60 | 6,376,370.64 | 6,376,370.64 |
| Rate for 2012-2013 ** | 0.39* | 9.32* | 9.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 29050**
**Form R0418**

*** Final ***

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 28,559.76 | 695,579.37 | 695,579.37 |
| 2008-2009 Fixed Carry Forward | 4,918.28 | 35,421.51 | 35,421.51 |
| Total Indirect Costs | 23,641.48 | 660,157.86 | 660,157.86 |
| 2008-2009 Direct Costs | 8,589,478.96 | 7,922,459.35 | 7,922,459.35 |
| 2010-2011 Rate | 0.28* | 8.33* | 8.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,448,162.03 | 7,810,251.47 | 7,810,251.47 |
| Indirect costs based on rate ** multiplied by actual direct costs | 23,654.85 | 650,593.95 | 650,593.95 |
| 2010-2011 Actual Indirect Costs | 29,471.00 | 667,381.56 | 667,381.56 |
| 2008-2009 Fixed Carry Forward | 4,918.28 | 35,421.51 | 35,421.51 |
| Total Indirect Costs | 24,552.72 | 631,960.05 | 631,960.05 |
| Over/(Under) Recovery | -897.87 | 18,633.90 | 18,633.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 29,471.00 | 667,381.56 | 667,381.56 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -897.87 | 18,633.90 | 18,633.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 30,368.87 | 648,747.66 | 648,747.66 |
| Direct Costs | 8,448,162.03 | 7,810,251.47 | 7,810,251.47 |
| Rate for 2012-2013 ** | 0.36* | 8.31* | 8.31** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 29060**
**Form R0418**

*** Final ***

Ithaca Public Schools
710 NORTH UNION ST
ITHACA, MI 48847

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 171,811.10 | 1,196,798.23 | 1,196,798.23 |
| 2008-2009 Fixed Carry Forward | -20,779.28 | 114,006.70 | 114,006.70 |
| Total Indirect Costs | 192,590.38 | 1,082,791.53 | 1,082,791.53 |
| 2008-2009 Direct Costs | 11,425,632.78 | 10,400,645.65 | 10,400,645.65 |
| 2010-2011 Rate | 1.69* | 10.41* | 10.41** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,221,917.40 | 10,288,918.31 | 10,288,918.31 |
| Indirect costs based on rate ** multiplied by actual direct costs | 189,650.40 | 1,071,076.40 | 1,071,076.40 |
| 2010-2011 Actual Indirect Costs | 220,734.32 | 1,153,733.41 | 1,153,733.41 |
| 2008-2009 Fixed Carry Forward | -20,779.28 | 114,006.70 | 114,006.70 |
| Total Indirect Costs | 241,513.60 | 1,039,726.71 | 1,039,726.71 |
| Over/(Under) Recovery | -51,863.20 | 31,349.69 | 31,349.69 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 220,734.32 | 1,153,733.41 | 1,153,733.41 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -51,863.20 | 31,349.69 | 31,349.69 |
| Total Projected Indirect 2012-2013 (Numerator) | 272,597.52 | 1,122,383.72 | 1,122,383.72 |
| Direct Costs | 11,221,917.40 | 10,288,918.31 | 10,288,918.31 |
| Rate for 2012-2013 ** | 2.43* | 10.91* | 10.91** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 29100**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 205,927.20 | 1,401,138.10 | 1,401,138.10 |
| 2008-2009 Fixed Carry Forward | -16,429.20 | -150,558.21 | -148,118.00 |
| Total Indirect Costs | 222,356.40 | 1,551,696.31 | 1,549,256.10 |
| 2008-2009 Direct Costs | 10,296,956.82 | 9,101,745.92 | 9,101,745.92 |
| 2010-2011 Rate | 2.16* | 17.05* | 17.02** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,464,451.44 | 8,468,351.97 | 8,468,351.97 |
| Indirect costs based on rate ** multiplied by actual direct costs | 204,432.15 | 1,270,252.80 | 1,441,313.51 |
| 2010-2011 Actual Indirect Costs | 232,077.29 | 1,228,176.76 | 1,228,176.76 |
| 2008-2009 Fixed Carry Forward | -16,429.20 | -150,558.21 | -148,118.00 |
| Total Indirect Costs | 248,506.49 | 1,378,734.97 | 1,376,294.76 |
| Over/(Under) Recovery | -44,074.34 | 0.00 | 65,018.75 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 232,077.29 | 1,228,176.76 | 1,228,176.76 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -44,074.34 | 0.00 | 65,018.75 |
| Total Projected Indirect 2012-2013 (Numerator) | 276,151.63 | 1,228,176.76 | 1,163,158.01 |
| Direct Costs | 9,464,451.44 | 8,468,351.97 | 8,468,351.97 |
| Rate for 2012-2013 ** | 2.92* | 14.50* | 13.74** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 30000**
**Form R0418**

*** Final ***

Hillsdale ISD
310 WEST BACON ST
HILLSDALE, MI 49242

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,383,933.10 | 1,832,395.81 | 1,832,395.81 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 55,854.46 |
| Total Indirect Costs | 1,383,933.10 | 1,832,395.81 | 1,776,541.35 |
| 2008-2009 Direct Costs | 11,385,440.51 | 10,936,977.80 | 10,936,977.80 |
| 2010-2011 Rate | 12.16* | 16.75* | 16.24** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,642,580.56 | 11,130,973.65 | 11,130,973.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,415,737.80 | 1,669,646.05 | 1,807,670.12 |
| 2010-2011 Actual Indirect Costs | 1,152,671.87 | 1,664,278.78 | 1,664,278.78 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 55,854.46 |
| Total Indirect Costs | 1,152,671.87 | 1,664,278.78 | 1,608,424.32 |
| Over/(Under) Recovery | 263,065.93 | 0.00 | 199,245.80 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,152,671.87 | 1,664,278.78 | 1,664,278.78 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 263,065.93 | 0.00 | 199,245.80 |
| Total Projected Indirect 2012-2013 (Numerator) | 889,605.94 | 1,664,278.78 | 1,465,032.98 |
| Direct Costs | 11,642,580.56 | 11,130,973.65 | 11,130,973.65 |
| Rate for 2012-2013 ** | 7.64* | 14.95* | 13.16** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 30010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 130,973.96 | 641,600.26 | 641,600.26 |
| 2008-2009 Fixed Carry Forward | 13,714.48 | -6,295.38 | -6,449.29 |
| Total Indirect Costs | 117,259.48 | 647,895.64 | 648,049.55 |
| 2008-2009 Direct Costs | 4,788,773.66 | 4,278,147.36 | 4,278,147.36 |
| 2010-2011 Rate | 2.45* | 15.14* | 15.15** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,886,410.45 | 4,428,783.57 | 4,428,783.57 |
| Indirect costs based on rate ** multiplied by actual direct costs | 119,717.06 | 664,317.54 | 670,960.71 |
| 2010-2011 Actual Indirect Costs | 90,952.92 | 548,579.80 | 548,579.80 |
| 2008-2009 Fixed Carry Forward | 13,714.48 | -6,295.38 | -6,449.29 |
| Total Indirect Costs | 77,238.44 | 554,875.18 | 555,029.09 |
| Over/(Under) Recovery | 42,478.62 | 0.00 | 115,931.62 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 90,952.92 | 548,579.80 | 548,579.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 42,478.62 | 0.00 | 115,931.62 |
| Total Projected Indirect 2012-2013 (Numerator) | 48,474.30 | 548,579.80 | 432,648.18 |
| Direct Costs | 4,886,410.45 | 4,428,783.57 | 4,428,783.57 |
| Rate for 2012-2013 ** | 0.99* | 12.39* | 9.77** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 30020**
**Form R0418**

*** Final ***

Hillsdale Community Schools
30 SOUTH NORWOOD AVE
HILLSDALE, MI 49242

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 283,342.52 | 1,568,136.96 | 1,568,136.96 |
| 2008-2009 Fixed Carry Forward | 16,708.91 | 121,378.43 | 121,378.43 |
| Total Indirect Costs | 266,633.61 | 1,446,758.53 | 1,446,758.53 |
| 2008-2009 Direct Costs | 15,488,457.58 | 14,203,663.14 | 14,203,663.14 |
| 2010-2011 Rate | 1.72* | 10.19* | 10.19** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,698,876.54 | 12,526,363.31 | 12,526,363.31 |
| Indirect costs based on rate ** multiplied by actual direct costs | 235,620.68 | 1,276,436.42 | 1,276,436.42 |
| 2010-2011 Actual Indirect Costs | 330,166.23 | 1,502,679.46 | 1,502,679.46 |
| 2008-2009 Fixed Carry Forward | 16,708.91 | 121,378.43 | 121,378.43 |
| Total Indirect Costs | 313,457.32 | 1,381,301.03 | 1,381,301.03 |
| Over/(Under) Recovery | -77,836.64 | -104,864.61 | -104,864.61 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 330,166.23 | 1,502,679.46 | 1,502,679.46 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -77,836.64 | -104,864.61 | -104,864.61 |
| Total Projected Indirect 2012-2013 (Numerator) | 408,002.87 | 1,607,544.07 | 1,607,544.07 |
| Direct Costs | 13,698,876.54 | 12,526,363.31 | 12,526,363.31 |
| Rate for 2012-2013 ** | 2.98* | 12.83* | 12.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 30030**
**Form R0418**

*** Final ***

Jonesville Community Schools
202 WRIGHT ST
JONESVILLE, MI 49250

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 403,433.45 | 1,598,811.45 | 1,598,811.45 |
| 2008-2009 Fixed Carry Forward | -134,331.47 | -206,916.40 | -224,915.29 |
| Total Indirect Costs | 537,764.92 | 1,805,727.85 | 1,823,726.74 |
| 2008-2009 Direct Costs | 10,949,372.71 | 9,753,994.71 | 9,753,994.71 |
| 2010-2011 Rate | 4.91* | 18.51* | 18.70** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,203,618.35 | 10,063,300.00 | 10,063,300.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 550,097.66 | 1,509,495.00 | 1,881,837.10 |
| 2010-2011 Actual Indirect Costs | 282,397.94 | 1,422,716.29 | 1,422,716.29 |
| 2008-2009 Fixed Carry Forward | -134,331.47 | -206,916.40 | -224,915.29 |
| Total Indirect Costs | 416,729.41 | 1,629,632.69 | 1,647,631.58 |
| Over/(Under) Recovery | 133,368.25 | 0.00 | 234,205.52 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 282,397.94 | 1,422,716.29 | 1,422,716.29 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 133,368.25 | 0.00 | 234,205.52 |
| Total Projected Indirect 2012-2013 (Numerator) | 149,029.69 | 1,422,716.29 | 1,188,510.77 |
| Direct Costs | 11,203,618.35 | 10,063,300.00 | 10,063,300.00 |
| Rate for 2012-2013 ** | 1.33* | 14.14* | 11.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 30040**
**Form R0418**

*** Final ***

Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 138,838.53 | 444,306.73 | 444,306.73 |
| 2008-2009 Fixed Carry Forward | -75,813.47 | -112,192.57 | -89,438.67 |
| Total Indirect Costs | 214,652.00 | 556,499.30 | 533,745.40 |
| 2008-2009 Direct Costs | 2,924,665.06 | 2,619,196.86 | 2,619,196.86 |
| 2010-2011 Rate | 7.34* | 21.25* | 20.38** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,587,556.21 | 2,275,230.91 | 2,275,230.91 |
| Indirect costs based on rate ** multiplied by actual direct costs | 189,926.63 | 341,284.64 | 463,692.06 |
| 2010-2011 Actual Indirect Costs | 142,594.64 | 454,919.94 | 454,919.94 |
| 2008-2009 Fixed Carry Forward | -75,813.47 | -112,192.57 | -89,438.67 |
| Total Indirect Costs | 218,408.11 | 567,112.51 | 544,358.61 |
| Over/(Under) Recovery | -28,481.48 | 0.00 | -80,666.55 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 142,594.64 | 454,919.94 | 454,919.94 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -28,481.48 | 0.00 | -80,666.55 |
| Total Projected Indirect 2012-2013 (Numerator) | 171,076.12 | 454,919.94 | 535,586.49 |
| Direct Costs | 2,587,556.21 | 2,275,230.91 | 2,275,230.91 |
| Rate for 2012-2013 ** | 6.61* | 19.99* | 23.54** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 30050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 38,276.44 | 331,196.01 | 331,196.01 |
| 2008-2009 Fixed Carry Forward | 13,412.47 | 26,823.84 | 26,823.84 |
| Total Indirect Costs | 24,863.97 | 304,372.17 | 304,372.17 |
| 2008-2009 Direct Costs | 3,707,716.02 | 3,414,796.45 | 3,414,796.45 |
| 2010-2011 Rate | 0.67* | 8.91* | 8.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,879,334.95 | 3,583,846.24 | 3,583,846.24 |
| Indirect costs based on rate ** multiplied by actual direct costs | 25,991.54 | 319,320.70 | 319,320.70 |
| 2010-2011 Actual Indirect Costs | 53,745.48 | 349,234.19 | 349,234.19 |
| 2008-2009 Fixed Carry Forward | 13,412.47 | 26,823.84 | 26,823.84 |
| Total Indirect Costs | 40,333.01 | 322,410.35 | 322,410.35 |
| Over/(Under) Recovery | -14,341.47 | -3,089.65 | -3,089.65 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 53,745.48 | 349,234.19 | 349,234.19 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -14,341.47 | -3,089.65 | -3,089.65 |
| Total Projected Indirect 2012-2013 (Numerator) | 68,086.95 | 352,323.84 | 352,323.84 |
| Direct Costs | 3,879,334.95 | 3,583,846.24 | 3,583,846.24 |
| Rate for 2012-2013 ** | 1.76* | 9.83* | 9.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 30060**
**Form R0418**

*** Final ***

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 170,379.70 | 722,679.81 | 722,679.81 |
| 2008-2009 Fixed Carry Forward | -26,964.36 | 0.00 | -74,256.79 |
| Total Indirect Costs | 197,344.06 | 722,679.81 | 796,936.60 |
| 2008-2009 Direct Costs | 5,094,316.13 | 4,542,016.02 | 4,542,016.02 |
| 2010-2011 Rate | 3.87* | 15.91* | 17.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,156,914.79 | 4,759,916.24 | 4,759,916.24 |
| Indirect costs based on rate ** multiplied by actual direct costs | 199,572.60 | 713,987.44 | 835,365.30 |
| 2010-2011 Actual Indirect Costs | 192,158.75 | 590,922.41 | 590,922.41 |
| 2008-2009 Fixed Carry Forward | -26,964.36 | 0.00 | -74,256.79 |
| Total Indirect Costs | 219,123.11 | 590,922.41 | 665,179.20 |
| Over/(Under) Recovery | -19,550.51 | 0.00 | 170,186.10 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 192,158.75 | 590,922.41 | 590,922.41 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -19,550.51 | 0.00 | 170,186.10 |
| Total Projected Indirect 2012-2013 (Numerator) | 211,709.26 | 590,922.41 | 420,736.31 |
| Direct Costs | 5,156,914.79 | 4,759,916.24 | 4,759,916.24 |
| Rate for 2012-2013 ** | 4.11* | 12.41* | 8.84** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 30070**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 174,539.82 | 1,100,708.64 | 1,100,708.64 |
| 2008-2009 Fixed Carry Forward | -64,793.38 | -203,883.40 | -203,096.33 |
| Total Indirect Costs | 239,333.20 | 1,304,592.04 | 1,303,804.97 |
| 2008-2009 Direct Costs | 7,089,916.18 | 6,163,747.36 | 6,163,747.36 |
| 2010-2011 Rate | 3.38* | 21.17* | 21.15** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,164,151.64 | 6,348,293.85 | 6,348,293.85 |
| Indirect costs based on rate ** multiplied by actual direct costs | 242,148.33 | 952,244.08 | 1,342,664.15 |
| 2010-2011 Actual Indirect Costs | 148,692.16 | 964,549.95 | 964,549.95 |
| 2008-2009 Fixed Carry Forward | -64,793.38 | -203,883.40 | -203,096.33 |
| Total Indirect Costs | 213,485.54 | 1,168,433.35 | 1,167,646.28 |
| Over/(Under) Recovery | 28,662.79 | 0.00 | 175,017.87 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 148,692.16 | 964,549.95 | 964,549.95 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 28,662.79 | 0.00 | 175,017.87 |
| Total Projected Indirect 2012-2013 (Numerator) | 120,029.37 | 964,549.95 | 789,532.08 |
| Direct Costs | 7,164,151.64 | 6,348,293.85 | 6,348,293.85 |
| Rate for 2012-2013 ** | 1.68* | 15.19* | 12.44** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 30080**
**Form R0418**

*** Final ***

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 87,717.25 | 408,178.05 | 408,178.05 |
| 2008-2009 Fixed Carry Forward | -9,095.84 | 0.00 | -16,710.62 |
| Total Indirect Costs | 96,813.09 | 408,178.05 | 424,888.67 |
| 2008-2009 Direct Costs | 2,880,744.85 | 2,560,284.05 | 2,560,284.05 |
| 2010-2011 Rate | 3.36* | 15.94* | 16.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,923,123.43 | 2,625,853.57 | 2,625,853.57 |
| Indirect costs based on rate ** multiplied by actual direct costs | 98,216.95 | 393,878.04 | 435,891.69 |
| 2010-2011 Actual Indirect Costs | 85,320.55 | 382,590.41 | 382,590.41 |
| 2008-2009 Fixed Carry Forward | -9,095.84 | 0.00 | -16,710.62 |
| Total Indirect Costs | 94,416.39 | 382,590.41 | 399,301.03 |
| Over/(Under) Recovery | 3,800.56 | 0.00 | 36,590.66 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 85,320.55 | 382,590.41 | 382,590.41 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 3,800.56 | 0.00 | 36,590.66 |
| Total Projected Indirect 2012-2013 (Numerator) | 81,519.99 | 382,590.41 | 345,999.75 |
| Direct Costs | 2,923,123.43 | 2,625,853.57 | 2,625,853.57 |
| Rate for 2012-2013 ** | 2.79* | 14.57* | 13.18** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 30901**
**Form R0418**

*** Final ***

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,303.90 | 71,089.22 | 71,089.22 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 2,973.71 |
| Total Indirect Costs | 3,303.90 | 71,089.22 | 68,115.51 |
| 2008-2009 Direct Costs | 440,898.32 | 373,113.00 | 373,113.00 |
| 2010-2011 Rate | 0.75* | 19.05* | 18.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 528,189.35 | 454,867.54 | 454,867.54 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,961.42 | 68,230.13 | 83,058.81 |
| 2010-2011 Actual Indirect Costs | 2,060.39 | 75,382.20 | 75,382.20 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 2,973.71 |
| Total Indirect Costs | 2,060.39 | 75,382.20 | 72,408.49 |
| Over/(Under) Recovery | 1,901.03 | 0.00 | 10,650.32 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,060.39 | 75,382.20 | 75,382.20 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,901.03 | 0.00 | 10,650.32 |
| Total Projected Indirect 2012-2013 (Numerator) | 159.36 | 75,382.20 | 64,731.88 |
| Direct Costs | 528,189.35 | 454,867.54 | 454,867.54 |
| Rate for 2012-2013 ** | 0.03* | 16.57* | 14.23** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 30902**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 59,156.00 | 244,128.00 | 244,128.00 |
| 2008-2009 Fixed Carry Forward | 3,416.73 | 0.00 | 28,921.88 |
| Total Indirect Costs | 55,739.27 | 244,128.00 | 215,206.12 |
| 2008-2009 Direct Costs | 1,573,832.00 | 1,388,860.00 | 1,388,860.00 |
| 2010-2011 Rate | 3.54* | 17.58* | 15.50** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,818,725.00 | 1,628,853.00 | 1,628,853.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 64,382.87 | 244,327.95 | 252,472.22 |
| 2010-2011 Actual Indirect Costs | 43,415.00 | 233,287.00 | 233,287.00 |
| 2008-2009 Fixed Carry Forward | 3,416.73 | 0.00 | 28,921.88 |
| Total Indirect Costs | 39,998.27 | 233,287.00 | 204,365.12 |
| Over/(Under) Recovery | 24,384.60 | 0.00 | 48,107.10 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 43,415.00 | 233,287.00 | 233,287.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 24,384.60 | 0.00 | 48,107.10 |
| Total Projected Indirect 2012-2013 (Numerator) | 19,030.40 | 233,287.00 | 185,179.90 |
| Direct Costs | 1,818,725.00 | 1,628,853.00 | 1,628,853.00 |
| Rate for 2012-2013 ** | 1.05* | 14.32* | 11.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 31000**
**Form R0418**

*** Final ***

Copper Country ISD
809 HECLA ST
HANCOCK, MI 49930

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,210,422.02 | 1,524,357.00 | 1,524,357.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -396,791.44 |
| Total Indirect Costs | 1,210,422.02 | 1,524,357.00 | 1,921,148.44 |
| 2008-2009 Direct Costs | 7,242,865.15 | 6,928,930.17 | 6,928,930.17 |
| 2010-2011 Rate | 16.71* | 22.00* | 27.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,143,566.90 | 6,800,198.79 | 6,800,198.79 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,071,535.04 | 1,020,029.82 | 1,700,049.70 |
| 2010-2011 Actual Indirect Costs | 1,326,218.96 | 1,669,587.07 | 1,669,587.07 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -396,791.44 |
| Total Indirect Costs | 1,326,218.96 | 1,669,587.07 | 2,066,378.51 |
| Over/(Under) Recovery | 0.00 | 0.00 | -366,328.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,326,218.96 | 1,669,587.07 | 1,669,587.07 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | -366,328.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,326,218.96 | 1,669,587.07 | 2,035,915.88 |
| Direct Costs | 7,143,566.90 | 6,800,198.79 | 6,800,198.79 |
| Rate for 2012-2013 ** | 18.57* | 24.55* | 29.94** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 31010**
**Form R0418**

*** Final ***

Hancock Public Schools
501 Campus Drive
HANCOCK, MI 49930

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 164,181.16 | 965,605.95 | 965,605.95 |
| 2008-2009 Fixed Carry Forward | -11,788.28 | -79,670.15 | -77,546.95 |
| Total Indirect Costs | 175,969.44 | 1,045,276.10 | 1,043,152.90 |
| 2008-2009 Direct Costs | 6,911,326.85 | 6,109,902.06 | 6,109,902.06 |
| 2010-2011 Rate | 2.55* | 17.11* | 17.07** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,373,320.93 | 5,766,379.50 | 5,766,379.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 162,519.68 | 864,956.93 | 984,320.98 |
| 2010-2011 Actual Indirect Costs | 212,230.44 | 819,171.87 | 819,171.87 |
| 2008-2009 Fixed Carry Forward | -11,788.28 | -79,670.15 | -77,546.95 |
| Total Indirect Costs | 224,018.72 | 898,842.02 | 896,718.82 |
| Over/(Under) Recovery | -61,499.04 | 0.00 | 87,602.16 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 212,230.44 | 819,171.87 | 819,171.87 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -61,499.04 | 0.00 | 87,602.16 |
| Total Projected Indirect 2012-2013 (Numerator) | 273,729.48 | 819,171.87 | 731,569.71 |
| Direct Costs | 6,373,320.93 | 5,766,379.50 | 5,766,379.50 |
| Rate for 2012-2013 ** | 4.29* | 14.21* | 12.69** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 31020**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 84,112.00 | 635,863.00 | 635,863.00 |
| 2008-2009 Fixed Carry Forward | 7,759.88 | 0.00 | -45,915.21 |
| Total Indirect Costs | 76,352.12 | 635,863.00 | 681,778.21 |
| 2008-2009 Direct Costs | 3,663,290.00 | 3,111,539.00 | 3,111,539.00 |
| 2010-2011 Rate | 2.08* | 20.44* | 21.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,702,697.17 | 3,138,291.97 | 3,138,291.97 |
| Indirect costs based on rate ** multiplied by actual direct costs | 77,016.10 | 470,743.80 | 687,599.77 |
| 2010-2011 Actual Indirect Costs | 76,340.62 | 640,745.82 | 640,745.82 |
| 2008-2009 Fixed Carry Forward | 7,759.88 | 0.00 | -45,915.21 |
| Total Indirect Costs | 68,580.74 | 640,745.82 | 686,661.03 |
| Over/(Under) Recovery | 8,435.36 | 0.00 | 938.74 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 76,340.62 | 640,745.82 | 640,745.82 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 8,435.36 | 0.00 | 938.74 |
| Total Projected Indirect 2012-2013 (Numerator) | 67,905.26 | 640,745.82 | 639,807.08 |
| Direct Costs | 3,702,697.17 | 3,138,291.97 | 3,138,291.97 |
| Rate for 2012-2013 ** | 1.83* | 20.42* | 20.39** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 31030**
**Form R0418**

*** Final ***

Public Schools of Calumet
57070 MINE ST
CALUMET, MI 49913

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 332,487.97 | 1,660,887.43 | 1,660,887.43 |
| 2008-2009 Fixed Carry Forward | 5,620.10 | -43,625.85 | -47,277.22 |
| Total Indirect Costs | 326,867.87 | 1,704,513.28 | 1,708,164.65 |
| 2008-2009 Direct Costs | 12,693,554.66 | 11,365,155.20 | 11,365,155.20 |
| 2010-2011 Rate | 2.58* | 15.00* | 15.03** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,308,801.26 | 11,171,063.82 | 11,171,063.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 317,567.07 | 1,675,659.57 | 1,679,010.89 |
| 2010-2011 Actual Indirect Costs | 249,559.43 | 1,387,296.87 | 1,387,296.87 |
| 2008-2009 Fixed Carry Forward | 5,620.10 | -43,625.85 | -47,277.22 |
| Total Indirect Costs | 243,939.33 | 1,430,922.72 | 1,434,574.09 |
| Over/(Under) Recovery | 73,627.74 | 244,736.85 | 244,436.80 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 249,559.43 | 1,387,296.87 | 1,387,296.87 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 73,627.74 | 244,736.85 | 244,436.80 |
| Total Projected Indirect 2012-2013 (Numerator) | 175,931.69 | 1,142,560.02 | 1,142,860.07 |
| Direct Costs | 12,308,801.26 | 11,171,063.82 | 11,171,063.82 |
| Rate for 2012-2013 ** | 1.43* | 10.23* | 10.23** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 31050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 71,838.11 | 263,344.45 | 263,344.45 |
| 2008-2009 Fixed Carry Forward | 2,308.32 | -10,414.28 | -8,854.28 |
| Total Indirect Costs | 69,529.79 | 273,758.73 | 272,198.73 |
| 2008-2009 Direct Costs | 2,285,299.11 | 2,093,792.77 | 2,093,792.77 |
| 2010-2011 Rate | 3.04* | 13.07* | 13.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,156,144.48 | 1,969,063.49 | 1,969,063.49 |
| Indirect costs based on rate ** multiplied by actual direct costs | 65,546.79 | 257,356.60 | 255,978.25 |
| 2010-2011 Actual Indirect Costs | 68,263.21 | 255,344.20 | 255,344.20 |
| 2008-2009 Fixed Carry Forward | 2,308.32 | -10,414.28 | -8,854.28 |
| Total Indirect Costs | 65,954.89 | 265,758.48 | 264,198.48 |
| Over/(Under) Recovery | -408.10 | -8,401.88 | -8,220.23 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 68,263.21 | 255,344.20 | 255,344.20 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -408.10 | -8,401.88 | -8,220.23 |
| Total Projected Indirect 2012-2013 (Numerator) | 68,671.31 | 263,746.08 | 263,564.43 |
| Direct Costs | 2,156,144.48 | 1,969,063.49 | 1,969,063.49 |
| Rate for 2012-2013 ** | 3.18* | 13.39* | 13.39** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 31070**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 44,837.00 | 86,179.00 | 86,179.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 44,837.00 | 86,179.00 | 86,179.00 |
| 2008-2009 Direct Costs | 219,511.00 | 178,169.00 | 178,169.00 |
| 2010-2011 Rate | 20.43* | 48.37* | 48.37** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 210,397.00 | 175,213.00 | 175,213.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 31,559.55 | 26,281.95 | 43,803.25 |
| 2010-2011 Actual Indirect Costs | 50,529.00 | 85,713.00 | 85,713.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 50,529.00 | 85,713.00 | 85,713.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 50,529.00 | 85,713.00 | 85,713.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 50,529.00 | 85,713.00 | 85,713.00 |
| Direct Costs | 210,397.00 | 175,213.00 | 175,213.00 |
| Rate for 2012-2013 ** | 24.02* | 48.92* | 48.92** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 31100**
**Form R0418**

*** Final ***

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay, MI 49922

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 56,165.98 | 329,135.14 | 329,135.14 |
| 2008-2009 Fixed Carry Forward | 4,439.99 | 0.00 | -48,709.13 |
| Total Indirect Costs | 51,725.99 | 329,135.14 | 377,844.27 |
| 2008-2009 Direct Costs | 2,362,045.56 | 2,089,076.40 | 2,089,076.40 |
| 2010-2011 Rate | 2.19* | 15.76* | 18.09** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,738,437.79 | 2,541,910.95 | 2,541,910.95 |
| Indirect costs based on rate ** multiplied by actual direct costs | 59,971.79 | 381,286.64 | 459,831.69 |
| 2010-2011 Actual Indirect Costs | 32,657.77 | 229,184.61 | 229,184.61 |
| 2008-2009 Fixed Carry Forward | 4,439.99 | 0.00 | -48,709.13 |
| Total Indirect Costs | 28,217.78 | 229,184.61 | 277,893.74 |
| Over/(Under) Recovery | 31,754.01 | 0.00 | 181,937.95 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 32,657.77 | 229,184.61 | 229,184.61 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 31,754.01 | 0.00 | 181,937.95 |
| Total Projected Indirect 2012-2013 (Numerator) | 903.76 | 229,184.61 | 47,246.66 |
| Direct Costs | 2,738,437.79 | 2,541,910.95 | 2,541,910.95 |
| Rate for 2012-2013 ** | 0.03* | 9.02* | 1.86** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 31110**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 283,070.44 | 1,106,818.84 | 1,106,818.84 |
| 2008-2009 Fixed Carry Forward | -32,173.45 | 18,895.78 | 18,895.78 |
| Total Indirect Costs | 315,243.89 | 1,087,923.06 | 1,087,923.06 |
| 2008-2009 Direct Costs | 9,741,246.24 | 8,917,497.84 | 8,917,497.84 |
| 2010-2011 Rate | 3.24* | 12.20* | 12.20** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,873,563.89 | 9,012,300.58 | 9,012,300.58 |
| Indirect costs based on rate ** multiplied by actual direct costs | 319,903.47 | 1,099,500.67 | 1,099,500.67 |
| 2010-2011 Actual Indirect Costs | 294,310.90 | 1,155,574.21 | 1,155,574.21 |
| 2008-2009 Fixed Carry Forward | -32,173.45 | 18,895.78 | 18,895.78 |
| Total Indirect Costs | 326,484.35 | 1,136,678.43 | 1,136,678.43 |
| Over/(Under) Recovery | -6,580.88 | -37,177.76 | -37,177.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 294,310.90 | 1,155,574.21 | 1,155,574.21 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -6,580.88 | -37,177.76 | -37,177.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 300,891.78 | 1,192,751.97 | 1,192,751.97 |
| Direct Costs | 9,873,563.89 | 9,012,300.58 | 9,012,300.58 |
| Rate for 2012-2013 ** | 3.05* | 13.23* | 13.23** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 31130**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 240,104.01 | 697,650.43 | 697,650.43 |
| 2008-2009 Fixed Carry Forward | 11,805.51 | 0.00 | -11,376.75 |
| Total Indirect Costs | 228,298.50 | 697,650.43 | 709,027.18 |
| 2008-2009 Direct Costs | 4,024,210.07 | 3,566,663.65 | 3,566,663.65 |
| 2010-2011 Rate | 5.67* | 19.56* | 19.88** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,841,145.67 | 3,464,548.28 | 3,464,548.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 217,792.96 | 519,682.24 | 688,752.20 |
| 2010-2011 Actual Indirect Costs | 280,491.70 | 657,089.09 | 657,089.09 |
| 2008-2009 Fixed Carry Forward | 11,805.51 | 0.00 | -11,376.75 |
| Total Indirect Costs | 268,686.19 | 657,089.09 | 668,465.84 |
| Over/(Under) Recovery | -50,893.23 | 0.00 | 20,286.36 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 280,491.70 | 657,089.09 | 657,089.09 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -50,893.23 | 0.00 | 20,286.36 |
| Total Projected Indirect 2012-2013 (Numerator) | 331,384.93 | 657,089.09 | 636,802.73 |
| Direct Costs | 3,841,145.67 | 3,464,548.28 | 3,464,548.28 |
| Rate for 2012-2013 ** | 8.63* | 18.97* | 18.38** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 31140**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 122,705.00 | 122,705.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | -35,699.05 | -35,699.05 |
| Total Indirect Costs | 0.00 | 158,404.05 | 158,404.05 |
| 2008-2009 Direct Costs | 1,323,050.00 | 1,200,345.00 | 1,200,345.00 |
| 2010-2011 Rate | 0.00* | 13.20* | 13.20** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,285,719.00 | 1,170,767.00 | 1,170,767.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 154,541.24 | 154,541.24 |
| 2010-2011 Actual Indirect Costs | 0.00 | 114,952.00 | 114,952.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | -35,699.05 | -35,699.05 |
| Total Indirect Costs | 0.00 | 150,651.05 | 150,651.05 |
| Over/(Under) Recovery | 0.00 | 3,890.19 | 3,890.19 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 114,952.00 | 114,952.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 3,890.19 | 3,890.19 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 111,061.81 | 111,061.81 |
| Direct Costs | 1,285,719.00 | 1,170,767.00 | 1,170,767.00 |
| Rate for 2012-2013 ** | 0.00* | 9.49* | 9.49** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32000**
**Form R0418**

*** Final ***

Huron ISD
1299 S THOMAS RD
BAD AXE, MI 48413

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 601,965.04 | 1,226,710.59 | 1,226,710.59 |
| 2008-2009 Fixed Carry Forward | 13,090.75 | 0.00 | 126,120.90 |
| Total Indirect Costs | 588,874.29 | 1,226,710.59 | 1,100,589.69 |
| 2008-2009 Direct Costs | 10,340,332.61 | 9,715,587.06 | 9,715,587.06 |
| 2010-2011 Rate | 5.69* | 12.63* | 11.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,262,744.21 | 10,579,170.20 | 10,579,170.20 |
| Indirect costs based on rate ** multiplied by actual direct costs | 640,850.15 | 1,336,149.20 | 1,198,619.98 |
| 2010-2011 Actual Indirect Costs | 731,661.75 | 1,415,235.76 | 1,415,235.76 |
| 2008-2009 Fixed Carry Forward | 13,090.75 | 0.00 | 126,120.90 |
| Total Indirect Costs | 718,571.00 | 1,415,235.76 | 1,289,114.86 |
| Over/(Under) Recovery | -77,720.85 | -79,086.56 | -90,494.88 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 731,661.75 | 1,415,235.76 | 1,415,235.76 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -77,720.85 | -79,086.56 | -90,494.88 |
| Total Projected Indirect 2012-2013 (Numerator) | 809,382.60 | 1,494,322.32 | 1,505,730.64 |
| Direct Costs | 11,262,744.21 | 10,579,170.20 | 10,579,170.20 |
| Rate for 2012-2013 ** | 7.19* | 14.13* | 14.23** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 1,145,954.52 | 1,145,954.52 |
| 2008-2009 Fixed Carry Forward | 0.00 | -60,914.17 | -60,914.17 |
| Total Indirect Costs | 0.00 | 1,206,868.69 | 1,206,868.69 |
| 2008-2009 Direct Costs | 10,512,693.49 | 9,366,738.97 | 9,366,738.97 |
| 2010-2011 Rate | 0.00* | 12.88* | 12.88** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,229,924.48 | 9,269,876.52 | 9,269,876.52 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 1,193,960.10 | 1,193,960.10 |
| 2010-2011 Actual Indirect Costs | 0.00 | 960,047.96 | 960,047.96 |
| 2008-2009 Fixed Carry Forward | 0.00 | -60,914.17 | -60,914.17 |
| Total Indirect Costs | 0.00 | 1,020,962.13 | 1,020,962.13 |
| Over/(Under) Recovery | 0.00 | 172,997.97 | 172,997.97 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 960,047.96 | 960,047.96 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 172,997.97 | 172,997.97 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 787,049.99 | 787,049.99 |
| Direct Costs | 10,229,924.48 | 9,269,876.52 | 9,269,876.52 |
| Rate for 2012-2013 ** | 0.00* | 8.49* | 8.49** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32030**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 14,897.58 | 270,973.67 | 270,973.67 |
| 2008-2009 Fixed Carry Forward | -331.32 | 0.00 | 116,041.83 |
| Total Indirect Costs | 15,228.90 | 270,973.67 | 154,931.84 |
| 2008-2009 Direct Costs | 2,468,857.66 | 2,212,781.57 | 2,212,781.57 |
| 2010-2011 Rate | 0.62* | 12.25* | 7.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,385,994.69 | 2,125,617.59 | 2,125,617.59 |
| Indirect costs based on rate ** multiplied by actual direct costs | 14,793.17 | 260,388.15 | 148,793.23 |
| 2010-2011 Actual Indirect Costs | 5,432.14 | 265,809.24 | 265,809.24 |
| 2008-2009 Fixed Carry Forward | -331.32 | 0.00 | 116,041.83 |
| Total Indirect Costs | 5,763.46 | 265,809.24 | 149,767.41 |
| Over/(Under) Recovery | 9,029.71 | -5,421.09 | -974.18 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 5,432.14 | 265,809.24 | 265,809.24 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 9,029.71 | -5,421.09 | -974.18 |
| Total Projected Indirect 2012-2013 (Numerator) | -3,597.57 | 271,230.33 | 266,783.42 |
| Direct Costs | 2,385,994.69 | 2,125,617.59 | 2,125,617.59 |
| Rate for 2012-2013 ** | 0.00* | 12.76* | 12.55** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32040**
**Form R0418**

*** Final ***

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 687.00 | 19,603.11 | 19,603.11 |
| 2008-2009 Fixed Carry Forward | 0.00 | -5,281.04 | -4,627.51 |
| Total Indirect Costs | 687.00 | 24,884.15 | 24,230.62 |
| 2008-2009 Direct Costs | 176,822.08 | 157,905.97 | 157,905.97 |
| 2010-2011 Rate | 0.39* | 15.76* | 15.34** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 177,544.98 | 164,138.84 | 164,138.84 |
| Indirect costs based on rate ** multiplied by actual direct costs | 692.43 | 24,620.83 | 25,178.90 |
| 2010-2011 Actual Indirect Costs | 648.00 | 14,054.14 | 14,054.14 |
| 2008-2009 Fixed Carry Forward | 0.00 | -5,281.04 | -4,627.51 |
| Total Indirect Costs | 648.00 | 19,335.18 | 18,681.65 |
| Over/(Under) Recovery | 44.43 | 0.00 | 6,497.25 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 648.00 | 14,054.14 | 14,054.14 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 44.43 | 0.00 | 6,497.25 |
| Total Projected Indirect 2012-2013 (Numerator) | 603.57 | 14,054.14 | 7,556.89 |
| Direct Costs | 177,544.98 | 164,138.84 | 164,138.84 |
| Rate for 2012-2013 ** | 0.34* | 8.56* | 4.60** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 219,726.02 | 1,106,602.97 | 1,106,602.97 |
| 2008-2009 Fixed Carry Forward | 3,772.89 | -66,634.98 | -65,674.33 |
| Total Indirect Costs | 215,953.13 | 1,173,237.95 | 1,172,277.30 |
| 2008-2009 Direct Costs | 8,039,339.03 | 7,152,462.08 | 7,152,462.08 |
| 2010-2011 Rate | 2.69* | 16.40* | 16.39** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,747,922.64 | 7,025,205.66 | 7,025,205.66 |
| Indirect costs based on rate ** multiplied by actual direct costs | 208,419.12 | 1,053,780.85 | 1,151,431.21 |
| 2010-2011 Actual Indirect Costs | 231,975.88 | 954,692.86 | 954,692.86 |
| 2008-2009 Fixed Carry Forward | 3,772.89 | -66,634.98 | -65,674.33 |
| Total Indirect Costs | 228,202.99 | 1,021,327.84 | 1,020,367.19 |
| Over/(Under) Recovery | -19,783.87 | 0.00 | 131,064.02 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 231,975.88 | 954,692.86 | 954,692.86 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -19,783.87 | 0.00 | 131,064.02 |
| Total Projected Indirect 2012-2013 (Numerator) | 251,759.75 | 954,692.86 | 823,628.84 |
| Direct Costs | 7,747,922.64 | 7,025,205.66 | 7,025,205.66 |
| Rate for 2012-2013 ** | 3.25* | 13.59* | 11.72** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32060**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 55,066.75 | 594,301.76 | 594,301.76 |
| 2008-2009 Fixed Carry Forward | 12,684.77 | 88,147.78 | 88,147.78 |
| Total Indirect Costs | 42,381.98 | 506,153.98 | 506,153.98 |
| 2008-2009 Direct Costs | 5,650,309.74 | 5,111,074.73 | 5,111,074.73 |
| 2010-2011 Rate | 0.75* | 9.90* | 9.90** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,835,354.37 | 4,307,096.06 | 4,307,096.06 |
| Indirect costs based on rate ** multiplied by actual direct costs | 36,265.16 | 426,402.51 | 426,402.51 |
| 2010-2011 Actual Indirect Costs | 118,001.01 | 646,259.32 | 646,259.32 |
| 2008-2009 Fixed Carry Forward | 12,684.77 | 88,147.78 | 88,147.78 |
| Total Indirect Costs | 105,316.24 | 558,111.54 | 558,111.54 |
| Over/(Under) Recovery | -69,051.08 | -131,709.03 | -131,709.03 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 118,001.01 | 646,259.32 | 646,259.32 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -69,051.08 | -131,709.03 | -131,709.03 |
| Total Projected Indirect 2012-2013 (Numerator) | 187,052.09 | 777,968.35 | 777,968.35 |
| Direct Costs | 4,835,354.37 | 4,307,096.06 | 4,307,096.06 |
| Rate for 2012-2013 ** | 3.87* | 18.06* | 18.06** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32080**
**Form R0418**

*** Final ***

North Huron School District
21 MAIN ST
KINDE, MI 48445

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 110,103.71 | 562,290.29 | 562,290.29 |
| 2008-2009 Fixed Carry Forward | 63,332.21 | 0.00 | 5,791.54 |
| Total Indirect Costs | 46,771.50 | 562,290.29 | 556,498.75 |
| 2008-2009 Direct Costs | 3,977,666.38 | 3,525,479.80 | 3,525,479.80 |
| 2010-2011 Rate | 1.18* | 15.95* | 15.79** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,748,520.11 | 3,391,761.02 | 3,391,761.02 |
| Indirect costs based on rate ** multiplied by actual direct costs | 44,232.54 | 508,764.15 | 535,559.07 |
| 2010-2011 Actual Indirect Costs | 93,920.21 | 450,679.30 | 450,679.30 |
| 2008-2009 Fixed Carry Forward | 63,332.21 | 0.00 | 5,791.54 |
| Total Indirect Costs | 30,588.00 | 450,679.30 | 444,887.76 |
| Over/(Under) Recovery | 13,644.54 | 0.00 | 90,671.31 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 93,920.21 | 450,679.30 | 450,679.30 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 13,644.54 | 0.00 | 90,671.31 |
| Total Projected Indirect 2012-2013 (Numerator) | 80,275.67 | 450,679.30 | 360,007.99 |
| Direct Costs | 3,748,520.11 | 3,391,761.02 | 3,391,761.02 |
| Rate for 2012-2013 ** | 2.14* | 13.29* | 10.61** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32090**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 41,997.43 | 233,332.53 | 233,332.53 |
| 2008-2009 Fixed Carry Forward | 4,848.42 | 0.00 | 36,752.41 |
| Total Indirect Costs | 37,149.01 | 233,332.53 | 196,580.12 |
| 2008-2009 Direct Costs | 1,940,590.47 | 1,749,255.37 | 1,749,255.37 |
| 2010-2011 Rate | 1.91* | 13.34* | 11.24** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,865,601.98 | 1,688,087.41 | 1,688,087.41 |
| Indirect costs based on rate ** multiplied by actual direct costs | 35,633.00 | 225,190.86 | 189,741.02 |
| 2010-2011 Actual Indirect Costs | 41,953.17 | 219,467.74 | 219,467.74 |
| 2008-2009 Fixed Carry Forward | 4,848.42 | 0.00 | 36,752.41 |
| Total Indirect Costs | 37,104.75 | 219,467.74 | 182,715.33 |
| Over/(Under) Recovery | -1,471.75 | 5,723.12 | 7,025.69 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 41,953.17 | 219,467.74 | 219,467.74 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,471.75 | 5,723.12 | 7,025.69 |
| Total Projected Indirect 2012-2013 (Numerator) | 43,424.92 | 213,744.62 | 212,442.05 |
| Direct Costs | 1,865,601.98 | 1,688,087.41 | 1,688,087.41 |
| Rate for 2012-2013 ** | 2.33* | 12.66* | 12.58** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32130**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 123,632.92 | 123,632.92 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 8,805.75 |
| Total Indirect Costs | 0.00 | 123,632.92 | 114,827.17 |
| 2008-2009 Direct Costs | 971,000.95 | 847,368.03 | 847,368.03 |
| 2010-2011 Rate | 0.00* | 14.59* | 13.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,027,800.05 | 901,485.84 | 901,485.84 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 131,526.78 | 122,151.33 |
| 2010-2011 Actual Indirect Costs | 0.00 | 126,314.21 | 126,314.21 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 8,805.75 |
| Total Indirect Costs | 0.00 | 126,314.21 | 117,508.46 |
| Over/(Under) Recovery | 0.00 | 5,212.57 | 4,642.87 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 126,314.21 | 126,314.21 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 5,212.57 | 4,642.87 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 121,101.64 | 121,671.34 |
| Direct Costs | 1,027,800.05 | 901,485.84 | 901,485.84 |
| Rate for 2012-2013 ** | 0.00* | 13.43* | 13.50** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32170**
**Form R0418**

*** Final ***

Ubly Community Schools
2020 UNION ST
UBLY, MI 48475

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 185,637.22 | 752,222.90 | 752,222.90 |
| 2008-2009 Fixed Carry Forward | -9,685.06 | -7,758.87 | -7,758.87 |
| Total Indirect Costs | 195,322.28 | 759,981.77 | 759,981.77 |
| 2008-2009 Direct Costs | 6,858,666.20 | 6,292,080.52 | 6,292,080.52 |
| 2010-2011 Rate | 2.85* | 12.08* | 12.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,563,029.84 | 6,152,162.84 | 6,152,162.84 |
| Indirect costs based on rate ** multiplied by actual direct costs | 187,046.35 | 743,181.27 | 743,181.27 |
| 2010-2011 Actual Indirect Costs | 178,755.85 | 589,622.85 | 589,622.85 |
| 2008-2009 Fixed Carry Forward | -9,685.06 | -7,758.87 | -7,758.87 |
| Total Indirect Costs | 188,440.91 | 597,381.72 | 597,381.72 |
| Over/(Under) Recovery | -1,394.56 | 145,799.55 | 145,799.55 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 178,755.85 | 589,622.85 | 589,622.85 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,394.56 | 145,799.55 | 145,799.55 |
| Total Projected Indirect 2012-2013 (Numerator) | 180,150.41 | 443,823.30 | 443,823.30 |
| Direct Costs | 6,563,029.84 | 6,152,162.84 | 6,152,162.84 |
| Rate for 2012-2013 ** | 2.74* | 7.21* | 7.21** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32260**
**Form R0418**

*** Final ***

Colfax Township S/D #1F
1509 NORTH VAN DYKE RD
BAD AXE, MI 48413

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 9,999.65 | 9,999.65 |
| 2008-2009 Fixed Carry Forward | 0.00 | -606.07 | -606.07 |
| Total Indirect Costs | 0.00 | 10,605.72 | 10,605.72 |
| 2008-2009 Direct Costs | 132,401.47 | 122,401.82 | 122,401.82 |
| 2010-2011 Rate | 0.00* | 8.66* | 8.66** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 166,191.42 | 155,019.20 | 155,019.20 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 13,424.66 | 13,424.66 |
| 2010-2011 Actual Indirect Costs | 0.00 | 11,172.22 | 11,172.22 |
| 2008-2009 Fixed Carry Forward | 0.00 | -606.07 | -606.07 |
| Total Indirect Costs | 0.00 | 11,778.29 | 11,778.29 |
| Over/(Under) Recovery | 0.00 | 1,646.37 | 1,646.37 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 11,172.22 | 11,172.22 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 1,646.37 | 1,646.37 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 9,525.85 | 9,525.85 |
| Direct Costs | 166,191.42 | 155,019.20 | 155,019.20 |
| Rate for 2012-2013 ** | 0.00* | 6.14* | 6.14** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32610**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 453.00 | 11,026.86 | 11,026.86 |
| 2008-2009 Fixed Carry Forward | 0.00 | 56.85 | 56.85 |
| Total Indirect Costs | 453.00 | 10,970.01 | 10,970.01 |
| 2008-2009 Direct Costs | 115,858.18 | 105,284.32 | 105,284.32 |
| 2010-2011 Rate | 0.39* | 10.42* | 10.42** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 123,434.57 | 110,373.74 | 110,373.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 481.39 | 11,500.94 | 11,500.94 |
| 2010-2011 Actual Indirect Costs | 0.00 | 13,060.83 | 13,060.83 |
| 2008-2009 Fixed Carry Forward | 0.00 | 56.85 | 56.85 |
| Total Indirect Costs | 0.00 | 13,003.98 | 13,003.98 |
| Over/(Under) Recovery | 481.39 | -1,503.04 | -1,503.04 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 13,060.83 | 13,060.83 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 481.39 | -1,503.04 | -1,503.04 |
| Total Projected Indirect 2012-2013 (Numerator) | -481.39 | 14,563.87 | 14,563.87 |
| Direct Costs | 123,434.57 | 110,373.74 | 110,373.74 |
| Rate for 2012-2013 ** | 0.00* | 13.20* | 13.20** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32620**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 22,056.83 | 22,056.83 |
| 2008-2009 Fixed Carry Forward | 0.00 | -9,178.13 | -9,178.13 |
| Total Indirect Costs | 0.00 | 31,234.96 | 31,234.96 |
| 2008-2009 Direct Costs | 186,116.65 | 164,059.82 | 164,059.82 |
| 2010-2011 Rate | 0.00* | 19.04* | 19.04** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 197,974.20 | 184,960.92 | 184,960.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 27,744.14 | 35,216.56 |
| 2010-2011 Actual Indirect Costs | 0.00 | 13,013.28 | 13,013.28 |
| 2008-2009 Fixed Carry Forward | 0.00 | -9,178.13 | -9,178.13 |
| Total Indirect Costs | 0.00 | 22,191.41 | 22,191.41 |
| Over/(Under) Recovery | 0.00 | 0.00 | 13,025.15 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 13,013.28 | 13,013.28 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 13,025.15 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 13,013.28 | -11.87 |
| Direct Costs | 197,974.20 | 184,960.92 | 184,960.92 |
| Rate for 2012-2013 ** | 0.00* | 7.04* | 0.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32630**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 7,569.82 | 7,569.82 |
| 2008-2009 Fixed Carry Forward | 0.00 | -245.57 | -245.57 |
| Total Indirect Costs | 0.00 | 7,815.39 | 7,815.39 |
| 2008-2009 Direct Costs | 87,191.55 | 79,621.73 | 79,621.73 |
| 2010-2011 Rate | 0.00* | 9.82* | 9.82** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 86,537.97 | 80,697.68 | 80,697.68 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 7,924.51 | 7,924.51 |
| 2010-2011 Actual Indirect Costs | 0.00 | 5,840.29 | 5,840.29 |
| 2008-2009 Fixed Carry Forward | 0.00 | -245.57 | -245.57 |
| Total Indirect Costs | 0.00 | 6,085.86 | 6,085.86 |
| Over/(Under) Recovery | 0.00 | 1,838.65 | 1,838.65 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 5,840.29 | 5,840.29 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 1,838.65 | 1,838.65 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 4,001.64 | 4,001.64 |
| Direct Costs | 86,537.97 | 80,697.68 | 80,697.68 |
| Rate for 2012-2013 ** | 0.00* | 4.96* | 4.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 32650**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 12,950.67 | 12,950.67 |
| 2008-2009 Fixed Carry Forward | 0.00 | 289.97 | 289.97 |
| Total Indirect Costs | 0.00 | 12,660.70 | 12,660.70 |
| 2008-2009 Direct Costs | 203,859.24 | 190,908.57 | 190,908.57 |
| 2010-2011 Rate | 0.00* | 6.63* | 6.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 174,754.50 | 163,640.84 | 163,640.84 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 10,849.39 | 10,849.39 |
| 2010-2011 Actual Indirect Costs | 0.00 | 11,113.66 | 11,113.66 |
| 2008-2009 Fixed Carry Forward | 0.00 | 289.97 | 289.97 |
| Total Indirect Costs | 0.00 | 10,823.69 | 10,823.69 |
| Over/(Under) Recovery | 0.00 | 25.70 | 25.70 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 11,113.66 | 11,113.66 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 25.70 | 25.70 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 11,087.96 | 11,087.96 |
| Direct Costs | 174,754.50 | 163,640.84 | 163,640.84 |
| Rate for 2012-2013 ** | 0.00* | 6.78* | 6.78** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33000**
**Form R0418**

*** Final ***

Ingham ISD
2630 WEST HOWELL RD
MASON, MI 48854

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,169,980.48 | 6,141,988.80 | 6,141,988.80 |
| 2008-2009 Fixed Carry Forward | -1,038,109.79 | -795,563.92 | -834,951.52 |
| Total Indirect Costs | 5,208,090.27 | 6,937,552.72 | 6,976,940.32 |
| 2008-2009 Direct Costs | 41,255,071.39 | 39,283,063.07 | 39,283,063.07 |
| 2010-2011 Rate | 12.62* | 17.66* | 17.76** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 39,297,415.18 | 37,829,988.44 | 37,829,988.44 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,959,333.80 | 5,674,498.27 | 6,718,605.95 |
| 2010-2011 Actual Indirect Costs | 4,308,401.76 | 5,840,188.04 | 5,840,188.04 |
| 2008-2009 Fixed Carry Forward | -1,038,109.79 | -795,563.92 | -834,951.52 |
| Total Indirect Costs | 5,346,511.55 | 6,635,751.96 | 6,675,139.56 |
| Over/(Under) Recovery | -387,177.75 | 0.00 | 43,466.39 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,308,401.76 | 5,840,188.04 | 5,840,188.04 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -387,177.75 | 0.00 | 43,466.39 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,695,579.51 | 5,840,188.04 | 5,796,721.65 |
| Direct Costs | 39,297,415.18 | 37,829,988.44 | 37,829,988.44 |
| Rate for 2012-2013 ** | 11.95* | 15.44* | 15.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33010**
**Form R0418**

*** Final ***

East Lansing School District
841 TIMBERLANE ST STE A
EAST LANSING, MI 48823

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,416,330.23 | 4,829,729.66 | 4,829,729.66 |
| 2008-2009 Fixed Carry Forward | -49,994.28 | 0.00 | -193,490.07 |
| Total Indirect Costs | 1,466,324.51 | 4,829,729.66 | 5,023,219.73 |
| 2008-2009 Direct Costs | 33,037,933.58 | 29,624,534.15 | 29,624,534.15 |
| 2010-2011 Rate | 4.44* | 16.30* | 16.96** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 33,239,702.01 | 29,925,089.67 | 29,925,089.67 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,475,842.77 | 4,488,763.45 | 5,075,295.21 |
| 2010-2011 Actual Indirect Costs | 840,571.05 | 4,155,183.39 | 4,155,183.39 |
| 2008-2009 Fixed Carry Forward | -49,994.28 | 0.00 | -193,490.07 |
| Total Indirect Costs | 890,565.33 | 4,155,183.39 | 4,348,673.46 |
| Over/(Under) Recovery | 585,277.44 | 0.00 | 726,621.75 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 840,571.05 | 4,155,183.39 | 4,155,183.39 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 585,277.44 | 0.00 | 726,621.75 |
| Total Projected Indirect 2012-2013 (Numerator) | 255,293.61 | 4,155,183.39 | 3,428,561.64 |
| Direct Costs | 33,239,702.01 | 29,925,089.67 | 29,925,089.67 |
| Rate for 2012-2013 ** | 0.77* | 13.89* | 11.46** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33020**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 6,831,664.74 | 24,895,078.87 | 24,895,078.87 |
| 2008-2009 Fixed Carry Forward | 6,142.51 | 0.00 | -886,206.65 |
| Total Indirect Costs | 6,825,522.23 | 24,895,078.87 | 25,781,285.52 |
| 2008-2009 Direct Costs | 160,876,198.41 | 142,812,784.28 | 142,812,784.28 |
| 2010-2011 Rate | 4.24* | 17.43* | 18.05** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 156,328,068.53 | 141,228,825.35 | 141,228,825.35 |
| Indirect costs based on rate ** multiplied by actual direct costs | 6,628,310.11 | 21,184,323.80 | 25,491,802.98 |
| 2010-2011 Actual Indirect Costs | 5,537,330.73 | 20,636,573.91 | 20,636,573.91 |
| 2008-2009 Fixed Carry Forward | 6,142.51 | 0.00 | -886,206.65 |
| Total Indirect Costs | 5,531,188.22 | 20,636,573.91 | 21,522,780.56 |
| Over/(Under) Recovery | 1,097,121.89 | 0.00 | 3,969,022.42 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 5,537,330.73 | 20,636,573.91 | 20,636,573.91 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,097,121.89 | 0.00 | 3,969,022.42 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,440,208.84 | 20,636,573.91 | 16,667,551.49 |
| Direct Costs | 156,328,068.53 | 141,228,825.35 | 141,228,825.35 |
| Rate for 2012-2013 ** | 2.84* | 14.61* | 11.80** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33040**
**Form R0418**

*** Final ***

Dansville Schools
PO BOX 187
DANSVILLE, MI 48819

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 213,725.56 | 854,190.00 | 854,190.00 |
| 2008-2009 Fixed Carry Forward | 41,022.01 | -53,794.57 | -53,794.57 |
| Total Indirect Costs | 172,703.55 | 907,984.57 | 907,984.57 |
| 2008-2009 Direct Costs | 7,118,606.30 | 6,478,141.86 | 6,478,141.86 |
| 2010-2011 Rate | 2.43* | 14.02* | 14.02** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,211,946.40 | 6,580,128.14 | 6,580,128.14 |
| Indirect costs based on rate ** multiplied by actual direct costs | 175,250.30 | 922,533.97 | 922,533.97 |
| 2010-2011 Actual Indirect Costs | 188,530.04 | 820,348.30 | 820,348.30 |
| 2008-2009 Fixed Carry Forward | 41,022.01 | -53,794.57 | -53,794.57 |
| Total Indirect Costs | 147,508.03 | 874,142.87 | 874,142.87 |
| Over/(Under) Recovery | 27,742.27 | 48,391.10 | 48,391.10 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 188,530.04 | 820,348.30 | 820,348.30 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 27,742.27 | 48,391.10 | 48,391.10 |
| Total Projected Indirect 2012-2013 (Numerator) | 160,787.77 | 771,957.20 | 771,957.20 |
| Direct Costs | 7,211,946.40 | 6,580,128.14 | 6,580,128.14 |
| Rate for 2012-2013 ** | 2.23* | 11.73* | 11.73** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33060**
**Form R0418**

*** Final ***

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 949,231.15 | 3,964,996.38 | 3,964,996.38 |
| 2008-2009 Fixed Carry Forward | 3,216.43 | 0.00 | -86,560.89 |
| Total Indirect Costs | 946,014.72 | 3,964,996.38 | 4,051,557.27 |
| 2008-2009 Direct Costs | 26,698,679.65 | 23,682,914.42 | 23,682,914.42 |
| 2010-2011 Rate | 3.54* | 16.74* | 17.11** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 25,268,570.12 | 22,539,095.75 | 22,539,095.75 |
| Indirect costs based on rate ** multiplied by actual direct costs | 894,507.38 | 3,380,864.36 | 3,856,439.28 |
| 2010-2011 Actual Indirect Costs | 856,852.28 | 3,586,326.65 | 3,586,326.65 |
| 2008-2009 Fixed Carry Forward | 3,216.43 | 0.00 | -86,560.89 |
| Total Indirect Costs | 853,635.85 | 3,586,326.65 | 3,672,887.54 |
| Over/(Under) Recovery | 40,871.53 | 0.00 | 183,551.74 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 856,852.28 | 3,586,326.65 | 3,586,326.65 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 40,871.53 | 0.00 | 183,551.74 |
| Total Projected Indirect 2012-2013 (Numerator) | 815,980.75 | 3,586,326.65 | 3,402,774.91 |
| Direct Costs | 25,268,570.12 | 22,539,095.75 | 22,539,095.75 |
| Rate for 2012-2013 ** | 3.23* | 15.91* | 15.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33070**
**Form R0418**

*** Final ***

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,305,582.50 | 9,064,501.99 | 9,064,501.99 |
| 2008-2009 Fixed Carry Forward | 137,220.70 | 0.00 | -203,863.56 |
| Total Indirect Costs | 2,168,361.80 | 9,064,501.99 | 9,268,365.55 |
| 2008-2009 Direct Costs | 56,019,259.47 | 49,260,339.98 | 49,260,339.98 |
| 2010-2011 Rate | 3.87* | 18.40* | 18.82** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 56,083,253.36 | 50,219,245.53 | 50,219,245.53 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,170,421.91 | 7,532,886.83 | 9,451,262.01 |
| 2010-2011 Actual Indirect Costs | 1,960,653.33 | 7,824,661.16 | 7,824,661.16 |
| 2008-2009 Fixed Carry Forward | 137,220.70 | 0.00 | -203,863.56 |
| Total Indirect Costs | 1,823,432.63 | 7,824,661.16 | 8,028,524.72 |
| Over/(Under) Recovery | 346,989.28 | 0.00 | 1,422,737.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,960,653.33 | 7,824,661.16 | 7,824,661.16 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 346,989.28 | 0.00 | 1,422,737.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,613,664.05 | 7,824,661.16 | 6,401,923.87 |
| Direct Costs | 56,083,253.36 | 50,219,245.53 | 50,219,245.53 |
| Rate for 2012-2013 ** | 2.88* | 15.58* | 12.75** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33100**
**Form R0418**

*** Final ***

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 337,268.30 | 1,673,510.77 | 1,673,510.77 |
| 2008-2009 Fixed Carry Forward | 11,510.34 | 0.00 | -35,205.80 |
| Total Indirect Costs | 325,757.96 | 1,673,510.77 | 1,708,716.57 |
| 2008-2009 Direct Costs | 11,609,444.50 | 10,273,202.03 | 10,273,202.03 |
| 2010-2011 Rate | 2.81* | 16.29* | 16.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,590,652.43 | 10,504,938.65 | 10,504,938.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 325,697.33 | 1,575,740.80 | 1,746,971.30 |
| 2010-2011 Actual Indirect Costs | 395,013.61 | 1,480,727.39 | 1,480,727.39 |
| 2008-2009 Fixed Carry Forward | 11,510.34 | 0.00 | -35,205.80 |
| Total Indirect Costs | 383,503.27 | 1,480,727.39 | 1,515,933.19 |
| Over/(Under) Recovery | -57,805.94 | 0.00 | 231,038.11 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 395,013.61 | 1,480,727.39 | 1,480,727.39 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -57,805.94 | 0.00 | 231,038.11 |
| Total Projected Indirect 2012-2013 (Numerator) | 452,819.55 | 1,480,727.39 | 1,249,689.28 |
| Direct Costs | 11,590,652.43 | 10,504,938.65 | 10,504,938.65 |
| Rate for 2012-2013 ** | 3.91* | 14.10* | 11.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33130**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,000,242.94 | 3,850,300.50 | 3,850,300.50 |
| 2008-2009 Fixed Carry Forward | 9,974.08 | 0.00 | 72,003.76 |
| Total Indirect Costs | 990,268.86 | 3,850,300.50 | 3,778,296.74 |
| 2008-2009 Direct Costs | 26,270,014.79 | 23,419,957.23 | 23,419,957.23 |
| 2010-2011 Rate | 3.77* | 16.44* | 16.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 25,703,504.05 | 23,200,645.34 | 23,200,645.34 |
| Indirect costs based on rate ** multiplied by actual direct costs | 969,022.10 | 3,480,096.80 | 3,742,264.09 |
| 2010-2011 Actual Indirect Costs | 900,385.77 | 3,403,244.48 | 3,403,244.48 |
| 2008-2009 Fixed Carry Forward | 9,974.08 | 0.00 | 72,003.76 |
| Total Indirect Costs | 890,411.69 | 3,403,244.48 | 3,331,240.72 |
| Over/(Under) Recovery | 78,610.41 | 0.00 | 411,023.37 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 900,385.77 | 3,403,244.48 | 3,403,244.48 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 78,610.41 | 0.00 | 411,023.37 |
| Total Projected Indirect 2012-2013 (Numerator) | 821,775.36 | 3,403,244.48 | 2,992,221.11 |
| Direct Costs | 25,703,504.05 | 23,200,645.34 | 23,200,645.34 |
| Rate for 2012-2013 ** | 3.20* | 14.67* | 12.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33170**
**Form R0418**

*** Final ***

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,571,069.62 | 6,117,457.26 | 6,117,457.26 |
| 2008-2009 Fixed Carry Forward | -100,980.42 | 0.00 | -36,466.95 |
| Total Indirect Costs | 1,672,050.04 | 6,117,457.26 | 6,153,924.21 |
| 2008-2009 Direct Costs | 41,897,714.74 | 37,351,327.10 | 37,351,327.10 |
| 2010-2011 Rate | 3.99* | 16.38* | 16.48** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 42,446,120.42 | 38,560,714.48 | 38,560,714.48 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,693,600.20 | 5,784,107.17 | 6,354,805.75 |
| 2010-2011 Actual Indirect Costs | 1,540,776.10 | 5,426,182.04 | 5,426,182.04 |
| 2008-2009 Fixed Carry Forward | -100,980.42 | 0.00 | -36,466.95 |
| Total Indirect Costs | 1,641,756.52 | 5,426,182.04 | 5,462,648.99 |
| Over/(Under) Recovery | 51,843.68 | 0.00 | 892,156.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,540,776.10 | 5,426,182.04 | 5,426,182.04 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 51,843.68 | 0.00 | 892,156.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,488,932.42 | 5,426,182.04 | 4,534,025.28 |
| Direct Costs | 42,446,120.42 | 38,560,714.48 | 38,560,714.48 |
| Rate for 2012-2013 ** | 3.51* | 14.07* | 11.76** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33200**
**Form R0418**

*** Final ***

Stockbridge Community Schools
305 WEST ELIZABETH ST
STOCKBRIDGE, MI 49285

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 869,122.68 | 2,528,644.19 | 2,528,644.19 |
| 2008-2009 Fixed Carry Forward | -401,262.15 | 0.00 | -372,873.19 |
| Total Indirect Costs | 1,270,384.83 | 2,528,644.19 | 2,901,517.38 |
| 2008-2009 Direct Costs | 14,314,465.56 | 12,654,944.05 | 12,654,944.05 |
| 2010-2011 Rate | 8.87* | 19.98* | 22.93** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,900,999.89 | 12,424,375.50 | 12,424,375.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,233,018.69 | 1,863,656.33 | 2,848,909.30 |
| 2010-2011 Actual Indirect Costs | 320,221.52 | 1,796,845.91 | 1,796,845.91 |
| 2008-2009 Fixed Carry Forward | -401,262.15 | 0.00 | -372,873.19 |
| Total Indirect Costs | 721,483.67 | 1,796,845.91 | 2,169,719.10 |
| Over/(Under) Recovery | 511,535.02 | 0.00 | 679,190.20 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 320,221.52 | 1,796,845.91 | 1,796,845.91 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 511,535.02 | 0.00 | 679,190.20 |
| Total Projected Indirect 2012-2013 (Numerator) | -191,313.50 | 1,796,845.91 | 1,117,655.71 |
| Direct Costs | 13,900,999.89 | 12,424,375.50 | 12,424,375.50 |
| Rate for 2012-2013 ** | 0.00* | 14.46* | 9.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33215**
**Form R0418**

*** Final ***

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 802,650.19 | 4,376,801.99 | 4,376,801.99 |
| 2008-2009 Fixed Carry Forward | -20,450.79 | -315,986.83 | -313,688.30 |
| Total Indirect Costs | 823,100.98 | 4,692,788.82 | 4,690,490.29 |
| 2008-2009 Direct Costs | 31,311,960.30 | 27,737,808.50 | 27,737,808.50 |
| 2010-2011 Rate | 2.63* | 16.92* | 16.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 30,120,217.12 | 26,801,311.06 | 26,801,311.06 |
| Indirect costs based on rate ** multiplied by actual direct costs | 792,161.71 | 4,020,196.66 | 4,532,101.70 |
| 2010-2011 Actual Indirect Costs | 798,951.95 | 4,117,858.01 | 4,117,858.01 |
| 2008-2009 Fixed Carry Forward | -20,450.79 | -315,986.83 | -313,688.30 |
| Total Indirect Costs | 819,402.74 | 4,433,844.84 | 4,431,546.31 |
| Over/(Under) Recovery | -27,241.03 | 0.00 | 100,555.39 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 798,951.95 | 4,117,858.01 | 4,117,858.01 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -27,241.03 | 0.00 | 100,555.39 |
| Total Projected Indirect 2012-2013 (Numerator) | 826,192.98 | 4,117,858.01 | 4,017,302.62 |
| Direct Costs | 30,120,217.12 | 26,801,311.06 | 26,801,311.06 |
| Rate for 2012-2013 ** | 2.74* | 15.36* | 14.99** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33220**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 169,936.13 | 1,051,310.38 | 1,051,310.38 |
| 2008-2009 Fixed Carry Forward | -63,378.18 | 0.00 | -121,971.63 |
| Total Indirect Costs | 233,314.31 | 1,051,310.38 | 1,173,282.01 |
| 2008-2009 Direct Costs | 5,779,533.56 | 4,898,159.31 | 4,898,159.31 |
| 2010-2011 Rate | 4.04* | 21.46* | 23.95** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,704,160.90 | 4,938,747.30 | 4,938,747.30 |
| Indirect costs based on rate ** multiplied by actual direct costs | 230,448.10 | 740,812.10 | 1,182,829.98 |
| 2010-2011 Actual Indirect Costs | 141,465.11 | 906,878.71 | 906,878.71 |
| 2008-2009 Fixed Carry Forward | -63,378.18 | 0.00 | -121,971.63 |
| Total Indirect Costs | 204,843.29 | 906,878.71 | 1,028,850.34 |
| Over/(Under) Recovery | 25,604.81 | 0.00 | 153,979.64 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 141,465.11 | 906,878.71 | 906,878.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 25,604.81 | 0.00 | 153,979.64 |
| Total Projected Indirect 2012-2013 (Numerator) | 115,860.30 | 906,878.71 | 752,899.07 |
| Direct Costs | 5,704,160.90 | 4,938,747.30 | 4,938,747.30 |
| Rate for 2012-2013 ** | 2.03* | 18.36* | 15.24** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33230**
**Form R0418**

*** Final ***

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 670,975.21 | 2,661,507.20 | 2,661,507.20 |
| 2008-2009 Fixed Carry Forward | 195,927.54 | 0.00 | 137,745.55 |
| Total Indirect Costs | 475,047.67 | 2,661,507.20 | 2,523,761.65 |
| 2008-2009 Direct Costs | 16,832,805.31 | 14,842,273.32 | 14,842,273.32 |
| 2010-2011 Rate | 2.82* | 17.93* | 17.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 16,839,501.13 | 15,164,021.67 | 15,164,021.67 |
| Indirect costs based on rate ** multiplied by actual direct costs | 474,873.93 | 2,274,603.25 | 2,577,883.68 |
| 2010-2011 Actual Indirect Costs | 494,219.03 | 2,169,698.49 | 2,169,698.49 |
| 2008-2009 Fixed Carry Forward | 195,927.54 | 0.00 | 137,745.55 |
| Total Indirect Costs | 298,291.49 | 2,169,698.49 | 2,031,952.94 |
| Over/(Under) Recovery | 176,582.44 | 0.00 | 545,930.74 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 494,219.03 | 2,169,698.49 | 2,169,698.49 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 176,582.44 | 0.00 | 545,930.74 |
| Total Projected Indirect 2012-2013 (Numerator) | 317,636.59 | 2,169,698.49 | 1,623,767.75 |
| Direct Costs | 16,839,501.13 | 15,164,021.67 | 15,164,021.67 |
| Rate for 2012-2013 ** | 1.89* | 14.31* | 10.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33901**
**Form R0418**

*** Final ***

Cole Academy
1915 WEST MOUNT HOPE AVE
LANSING, MI 48910

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 15,909.31 | 90,909.20 | 90,909.20 |
| 2008-2009 Fixed Carry Forward | -946.40 | -18,382.92 | -18,382.92 |
| Total Indirect Costs | 16,855.71 | 109,292.12 | 109,292.12 |
| 2008-2009 Direct Costs | 967,461.09 | 892,461.20 | 892,461.20 |
| 2010-2011 Rate | 1.74* | 12.25* | 12.25** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,062,918.33 | 996,667.22 | 996,667.22 |
| Indirect costs based on rate ** multiplied by actual direct costs | 18,494.78 | 122,091.73 | 122,091.73 |
| 2010-2011 Actual Indirect Costs | 56,714.79 | 122,965.90 | 122,965.90 |
| 2008-2009 Fixed Carry Forward | -946.40 | -18,382.92 | -18,382.92 |
| Total Indirect Costs | 57,661.19 | 141,348.82 | 141,348.82 |
| Over/(Under) Recovery | -39,166.41 | -19,257.09 | -19,257.09 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 56,714.79 | 122,965.90 | 122,965.90 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -39,166.41 | -19,257.09 | -19,257.09 |
| Total Projected Indirect 2012-2013 (Numerator) | 95,881.20 | 142,222.99 | 142,222.99 |
| Direct Costs | 1,062,918.33 | 996,667.22 | 996,667.22 |
| Rate for 2012-2013 ** | 9.02* | 14.27* | 14.27** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33902**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 89,043.46 | 268,628.86 | 268,628.86 |
| 2008-2009 Fixed Carry Forward | -10,933.92 | 13,224.41 | 13,224.41 |
| Total Indirect Costs | 99,977.38 | 255,404.45 | 255,404.45 |
| 2008-2009 Direct Costs | 2,847,249.34 | 2,667,663.94 | 2,667,663.94 |
| 2010-2011 Rate | 3.51* | 9.57* | 9.57** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,085,945.78 | 2,933,148.14 | 2,933,148.14 |
| Indirect costs based on rate ** multiplied by actual direct costs | 108,316.70 | 280,702.28 | 280,702.28 |
| 2010-2011 Actual Indirect Costs | 74,217.62 | 227,015.26 | 227,015.26 |
| 2008-2009 Fixed Carry Forward | -10,933.92 | 13,224.41 | 13,224.41 |
| Total Indirect Costs | 85,151.54 | 213,790.85 | 213,790.85 |
| Over/(Under) Recovery | 23,165.16 | 66,911.43 | 66,911.43 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 74,217.62 | 227,015.26 | 227,015.26 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 23,165.16 | 66,911.43 | 66,911.43 |
| Total Projected Indirect 2012-2013 (Numerator) | 51,052.46 | 160,103.83 | 160,103.83 |
| Direct Costs | 3,085,945.78 | 2,933,148.14 | 2,933,148.14 |
| Rate for 2012-2013 ** | 1.65* | 5.46* | 5.46** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33904**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 188,875.06 | 432,764.70 | 432,764.70 |
| 2008-2009 Fixed Carry Forward | -62,873.65 | 0.00 | 0.00 |
| Total Indirect Costs | 251,748.71 | 432,764.70 | 432,764.70 |
| 2008-2009 Direct Costs | 1,714,332.91 | 1,470,443.27 | 1,470,443.27 |
| 2010-2011 Rate | 14.68* | 29.43* | 29.43** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,866,782.72 | 1,619,669.54 | 1,619,669.54 |
| Indirect costs based on rate ** multiplied by actual direct costs | 274,043.70 | 242,950.43 | 404,917.39 |
| 2010-2011 Actual Indirect Costs | 197,774.88 | 444,888.06 | 444,888.06 |
| 2008-2009 Fixed Carry Forward | -62,873.65 | 0.00 | 0.00 |
| Total Indirect Costs | 260,648.53 | 444,888.06 | 444,888.06 |
| Over/(Under) Recovery | 13,395.17 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 197,774.88 | 444,888.06 | 444,888.06 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 13,395.17 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 184,379.71 | 444,888.06 | 444,888.06 |
| Direct Costs | 1,866,782.72 | 1,619,669.54 | 1,619,669.54 |
| Rate for 2012-2013 ** | 9.88* | 27.47* | 27.47** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33906**
**Form R0418**

*** Final ***

White Pine Academy
510 RUSSELL ST
LESLIE, MI 49251

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,531.36 | 108,667.39 | 108,667.39 |
| 2008-2009 Fixed Carry Forward | 0.00 | 45,063.27 | 45,063.27 |
| Total Indirect Costs | 5,531.36 | 63,604.12 | 63,604.12 |
| 2008-2009 Direct Costs | 1,583,768.84 | 1,480,632.81 | 1,480,632.81 |
| 2010-2011 Rate | 0.35* | 4.30* | 4.30** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,028,256.15 | 949,062.15 | 949,062.15 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,598.90 | 40,809.67 | 40,809.67 |
| 2010-2011 Actual Indirect Costs | 71,192.00 | 150,386.00 | 150,386.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 45,063.27 | 45,063.27 |
| Total Indirect Costs | 71,192.00 | 105,322.73 | 105,322.73 |
| Over/(Under) Recovery | -67,593.10 | -64,513.06 | -64,513.06 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 71,192.00 | 150,386.00 | 150,386.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -67,593.10 | -64,513.06 | -64,513.06 |
| Total Projected Indirect 2012-2013 (Numerator) | 138,785.10 | 214,899.06 | 214,899.06 |
| Direct Costs | 1,028,256.15 | 949,062.15 | 949,062.15 |
| Rate for 2012-2013 ** | 13.50* | 22.64* | 22.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33909**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 483,786.00 | 1,550,039.00 | 1,550,039.00 |
| 2008-2009 Fixed Carry Forward | 5,053.80 | 0.00 | 0.00 |
| Total Indirect Costs | 478,732.20 | 1,550,039.00 | 1,550,039.00 |
| 2008-2009 Direct Costs | 5,983,049.00 | 4,916,796.00 | 4,916,796.00 |
| 2010-2011 Rate | 8.00* | 31.53* | 31.53** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,515,782.00 | 4,257,973.00 | 4,257,973.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 441,262.56 | 638,695.95 | 1,064,493.25 |
| 2010-2011 Actual Indirect Costs | 357,538.00 | 1,615,347.00 | 1,615,347.00 |
| 2008-2009 Fixed Carry Forward | 5,053.80 | 0.00 | 0.00 |
| Total Indirect Costs | 352,484.20 | 1,615,347.00 | 1,615,347.00 |
| Over/(Under) Recovery | 88,778.36 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 357,538.00 | 1,615,347.00 | 1,615,347.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 88,778.36 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 268,759.64 | 1,615,347.00 | 1,615,347.00 |
| Direct Costs | 5,515,782.00 | 4,257,973.00 | 4,257,973.00 |
| Rate for 2012-2013 ** | 4.87* | 37.94* | 37.94** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33910**
**Form R0418**

*** Final ***

Lansing Charter Academy
3300 EXPRESS CT
LANSING, MI 48910

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,571,039.00 | 3,268,704.00 | 3,268,704.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 162,489.00 | 1,464,824.00 | 1,464,824.00 |
| Total Indirect Costs | 162,489.00 | 1,464,824.00 | 1,464,824.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 162,489.00 | 1,464,824.00 | 1,464,824.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 162,489.00 | 1,464,824.00 | 1,464,824.00 |
| Direct Costs | 4,571,039.00 | 3,268,704.00 | 3,268,704.00 |
| Rate for 2012-2013 ** | 3.55* | 44.81* | 44.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 33911**
**Form R0418**

*** Final ***

Michigan Connections Academy
2140 UNIVERSITY PARK DR STE 270
OKEMOS, MI 48864

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,466,501.19 | 2,413,460.77 | 2,413,460.77 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 425,870.61 | 478,911.03 | 478,911.03 |
| Total Indirect Costs | 425,870.61 | 478,911.03 | 478,911.03 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 425,870.61 | 478,911.03 | 478,911.03 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 425,870.61 | 478,911.03 | 478,911.03 |
| Direct Costs | 2,466,501.19 | 2,413,460.77 | 2,413,460.77 |
| Rate for 2012-2013 ** | 17.27* | 19.84* | 19.84** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 34000**
**Form R0418**

*** Final ***

Ionia ISD
2191 HARWOOD RD
IONIA, MI 48846

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,155,042.65 | 1,517,980.90 | 1,517,980.90 |
| 2008-2009 Fixed Carry Forward | 111,190.38 | 174,732.33 | 174,732.33 |
| Total Indirect Costs | 1,043,852.27 | 1,343,248.57 | 1,343,248.57 |
| 2008-2009 Direct Costs | 18,528,373.85 | 18,165,435.60 | 18,165,435.60 |
| 2010-2011 Rate | 5.63* | 7.39* | 7.39** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 20,813,342.61 | 20,498,385.18 | 20,498,385.18 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,171,791.19 | 1,514,830.66 | 1,514,830.66 |
| 2010-2011 Actual Indirect Costs | 1,176,835.03 | 1,508,146.45 | 1,508,146.45 |
| 2008-2009 Fixed Carry Forward | 111,190.38 | 174,732.33 | 174,732.33 |
| Total Indirect Costs | 1,065,644.65 | 1,333,414.12 | 1,333,414.12 |
| Over/(Under) Recovery | 106,146.54 | 181,416.54 | 181,416.54 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,176,835.03 | 1,508,146.45 | 1,508,146.45 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 106,146.54 | 181,416.54 | 181,416.54 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,070,688.49 | 1,326,729.91 | 1,326,729.91 |
| Direct Costs | 20,813,342.61 | 20,498,385.18 | 20,498,385.18 |
| Rate for 2012-2013 ** | 5.14* | 6.47* | 6.47** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 34010**
**Form R0418**

*** Final ***

Ionia Public Schools
250 EAST TUTTLE RD
IONIA, MI 48846

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 865,308.72 | 3,999,626.90 | 3,999,626.90 |
| 2008-2009 Fixed Carry Forward | -170,512.19 | -468,141.58 | -468,141.58 |
| Total Indirect Costs | 1,035,820.91 | 4,467,768.48 | 4,467,768.48 |
| 2008-2009 Direct Costs | 27,709,033.04 | 24,574,714.86 | 24,574,714.86 |
| 2010-2011 Rate | 3.74* | 18.18* | 18.18** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 27,749,446.46 | 25,190,740.72 | 25,190,740.72 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,037,829.30 | 3,778,611.11 | 4,579,676.66 |
| 2010-2011 Actual Indirect Costs | 751,457.98 | 3,310,163.72 | 3,310,163.72 |
| 2008-2009 Fixed Carry Forward | -170,512.19 | -468,141.58 | -468,141.58 |
| Total Indirect Costs | 921,970.17 | 3,778,305.30 | 3,778,305.30 |
| Over/(Under) Recovery | 115,859.13 | 0.00 | 801,371.36 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 751,457.98 | 3,310,163.72 | 3,310,163.72 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 115,859.13 | 0.00 | 801,371.36 |
| Total Projected Indirect 2012-2013 (Numerator) | 635,598.85 | 3,310,163.72 | 2,508,792.36 |
| Direct Costs | 27,749,446.46 | 25,190,740.72 | 25,190,740.72 |
| Rate for 2012-2013 ** | 2.29* | 13.14* | 9.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 34040**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 16,260.00 | 119,952.53 | 119,952.53 |
| 2008-2009 Fixed Carry Forward | 0.00 | -53,248.17 | -35,924.36 |
| Total Indirect Costs | 16,260.00 | 173,200.70 | 155,876.89 |
| 2008-2009 Direct Costs | 812,559.28 | 708,866.75 | 708,866.75 |
| 2010-2011 Rate | 2.00* | 24.43* | 21.99** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 822,383.11 | 728,254.13 | 728,254.13 |
| Indirect costs based on rate ** multiplied by actual direct costs | 16,447.66 | 109,238.12 | 160,143.08 |
| 2010-2011 Actual Indirect Costs | 21,654.61 | 115,783.59 | 115,783.59 |
| 2008-2009 Fixed Carry Forward | 0.00 | -53,248.17 | -35,924.36 |
| Total Indirect Costs | 21,654.61 | 169,031.76 | 151,707.95 |
| Over/(Under) Recovery | -5,206.95 | 0.00 | 8,435.13 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 21,654.61 | 115,783.59 | 115,783.59 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -5,206.95 | 0.00 | 8,435.13 |
| Total Projected Indirect 2012-2013 (Numerator) | 26,861.56 | 115,783.59 | 107,348.46 |
| Direct Costs | 822,383.11 | 728,254.13 | 728,254.13 |
| Rate for 2012-2013 ** | 3.27* | 15.90* | 14.74** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 34080**
**Form R0418**

*** Final ***

Belding Area School District
1975 ORCHARD ST
BELDING, MI 48809

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 678,535.12 | 2,554,285.88 | 2,554,285.88 |
| 2008-2009 Fixed Carry Forward | 13,137.83 | 0.00 | 62,898.77 |
| Total Indirect Costs | 665,397.29 | 2,554,285.88 | 2,491,387.11 |
| 2008-2009 Direct Costs | 19,143,451.20 | 17,267,700.44 | 17,267,700.44 |
| 2010-2011 Rate | 3.48* | 14.79* | 14.43** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,388,807.98 | 17,634,930.77 | 17,634,930.77 |
| Indirect costs based on rate ** multiplied by actual direct costs | 674,730.52 | 2,608,206.26 | 2,544,720.51 |
| 2010-2011 Actual Indirect Costs | 573,865.22 | 2,327,742.43 | 2,327,742.43 |
| 2008-2009 Fixed Carry Forward | 13,137.83 | 0.00 | 62,898.77 |
| Total Indirect Costs | 560,727.39 | 2,327,742.43 | 2,264,843.66 |
| Over/(Under) Recovery | 114,003.13 | 280,463.83 | 279,876.85 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 573,865.22 | 2,327,742.43 | 2,327,742.43 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 114,003.13 | 280,463.83 | 279,876.85 |
| Total Projected Indirect 2012-2013 (Numerator) | 459,862.09 | 2,047,278.60 | 2,047,865.58 |
| Direct Costs | 19,388,807.98 | 17,634,930.77 | 17,634,930.77 |
| Rate for 2012-2013 ** | 2.37* | 11.61* | 11.61** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 34090**
**Form R0418**

*** Final ***

Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 515,104.51 | 2,633,808.39 | 2,633,808.39 |
| 2008-2009 Fixed Carry Forward | 92,464.57 | 0.00 | 18,672.77 |
| Total Indirect Costs | 422,639.94 | 2,633,808.39 | 2,615,135.62 |
| 2008-2009 Direct Costs | 17,954,550.67 | 15,835,846.79 | 15,835,846.79 |
| 2010-2011 Rate | 2.35* | 16.63* | 16.51** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,015,080.14 | 15,328,967.69 | 15,328,967.69 |
| Indirect costs based on rate ** multiplied by actual direct costs | 399,854.38 | 2,299,345.15 | 2,530,812.57 |
| 2010-2011 Actual Indirect Costs | 494,112.91 | 2,180,225.36 | 2,180,225.36 |
| 2008-2009 Fixed Carry Forward | 92,464.57 | 0.00 | 18,672.77 |
| Total Indirect Costs | 401,648.34 | 2,180,225.36 | 2,161,552.59 |
| Over/(Under) Recovery | -1,793.96 | 0.00 | 369,259.98 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 494,112.91 | 2,180,225.36 | 2,180,225.36 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,793.96 | 0.00 | 369,259.98 |
| Total Projected Indirect 2012-2013 (Numerator) | 495,906.87 | 2,180,225.36 | 1,810,965.38 |
| Direct Costs | 17,015,080.14 | 15,328,967.69 | 15,328,967.69 |
| Rate for 2012-2013 ** | 2.91* | 14.22* | 11.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 34110**
**Form R0418**

*** Final ***

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 602,695.51 | 2,189,538.47 | 2,189,538.47 |
| 2008-2009 Fixed Carry Forward | -374,129.59 | -382,204.21 | -382,204.21 |
| Total Indirect Costs | 976,825.10 | 2,571,742.68 | 2,571,742.68 |
| 2008-2009 Direct Costs | 16,828,747.22 | 15,241,904.26 | 15,241,904.26 |
| 2010-2011 Rate | 5.80* | 16.87* | 16.87** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,338,138.52 | 14,098,161.32 | 14,098,161.32 |
| Indirect costs based on rate ** multiplied by actual direct costs | 889,612.03 | 2,114,724.20 | 2,378,359.81 |
| 2010-2011 Actual Indirect Costs | 590,110.62 | 2,064,887.70 | 2,064,887.70 |
| 2008-2009 Fixed Carry Forward | -374,129.59 | -382,204.21 | -382,204.21 |
| Total Indirect Costs | 964,240.21 | 2,447,091.91 | 2,447,091.91 |
| Over/(Under) Recovery | -74,628.18 | 0.00 | -68,732.10 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 590,110.62 | 2,064,887.70 | 2,064,887.70 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -74,628.18 | 0.00 | -68,732.10 |
| Total Projected Indirect 2012-2013 (Numerator) | 664,738.80 | 2,064,887.70 | 2,133,619.80 |
| Direct Costs | 15,338,138.52 | 14,098,161.32 | 14,098,161.32 |
| Rate for 2012-2013 ** | 4.33* | 14.65* | 15.13** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 34120**
**Form R0418**

*** Final ***

Saranac Community Schools
88 PLEASANT ST
SARANAC, MI 48881

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 491,763.36 | 1,363,908.29 | 1,363,908.29 |
| 2008-2009 Fixed Carry Forward | 46,490.43 | 0.00 | 21,980.81 |
| Total Indirect Costs | 445,272.93 | 1,363,908.29 | 1,341,927.48 |
| 2008-2009 Direct Costs | 9,379,969.96 | 8,507,825.03 | 8,507,825.03 |
| 2010-2011 Rate | 4.75* | 16.03* | 15.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,187,971.03 | 8,415,414.92 | 8,415,414.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 436,428.62 | 1,262,312.24 | 1,327,110.93 |
| 2010-2011 Actual Indirect Costs | 441,381.73 | 1,213,937.84 | 1,213,937.84 |
| 2008-2009 Fixed Carry Forward | 46,490.43 | 0.00 | 21,980.81 |
| Total Indirect Costs | 394,891.30 | 1,213,937.84 | 1,191,957.03 |
| Over/(Under) Recovery | 41,537.32 | 0.00 | 135,153.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 441,381.73 | 1,213,937.84 | 1,213,937.84 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 41,537.32 | 0.00 | 135,153.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 399,844.41 | 1,213,937.84 | 1,078,783.94 |
| Direct Costs | 9,187,971.03 | 8,415,414.92 | 8,415,414.92 |
| Rate for 2012-2013 ** | 4.35* | 14.43* | 12.82** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 34140**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 282.00 | 29,162.82 | 29,162.82 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 5,526.55 |
| Total Indirect Costs | 282.00 | 29,162.82 | 23,636.27 |
| 2008-2009 Direct Costs | 284,477.00 | 255,596.18 | 255,596.18 |
| 2010-2011 Rate | 0.10* | 11.41* | 9.25** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 285,448.00 | 260,796.00 | 260,796.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 285.45 | 29,756.82 | 24,123.63 |
| 2010-2011 Actual Indirect Costs | 113.00 | 24,765.00 | 24,765.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 5,526.55 |
| Total Indirect Costs | 113.00 | 24,765.00 | 19,238.45 |
| Over/(Under) Recovery | 172.45 | 4,991.82 | 4,885.18 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 113.00 | 24,765.00 | 24,765.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 172.45 | 4,991.82 | 4,885.18 |
| Total Projected Indirect 2012-2013 (Numerator) | -59.45 | 19,773.18 | 19,879.82 |
| Direct Costs | 285,448.00 | 260,796.00 | 260,796.00 |
| Rate for 2012-2013 ** | 0.00* | 7.58* | 7.62** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 34340**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 23,228.91 | 23,228.91 |
| 2008-2009 Fixed Carry Forward | 0.00 | 10,030.17 | 10,030.17 |
| Total Indirect Costs | 0.00 | 13,198.74 | 13,198.74 |
| 2008-2009 Direct Costs | 277,503.21 | 254,274.30 | 254,274.30 |
| 2010-2011 Rate | 0.00* | 5.19* | 5.19** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 274,366.60 | 254,263.68 | 254,263.68 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 13,196.28 | 13,196.28 |
| 2010-2011 Actual Indirect Costs | 0.00 | 20,102.92 | 20,102.92 |
| 2008-2009 Fixed Carry Forward | 0.00 | 10,030.17 | 10,030.17 |
| Total Indirect Costs | 0.00 | 10,072.75 | 10,072.75 |
| Over/(Under) Recovery | 0.00 | 3,123.53 | 3,123.53 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 20,102.92 | 20,102.92 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 3,123.53 | 3,123.53 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 16,979.39 | 16,979.39 |
| Direct Costs | 274,366.60 | 254,263.68 | 254,263.68 |
| Rate for 2012-2013 ** | 0.00* | 6.68* | 6.68** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 34360**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 13,568.95 | 13,568.95 |
| 2008-2009 Fixed Carry Forward | 0.00 | -1,864.54 | -1,864.54 |
| Total Indirect Costs | 0.00 | 15,433.49 | 15,433.49 |
| 2008-2009 Direct Costs | 139,664.50 | 126,095.55 | 126,095.55 |
| 2010-2011 Rate | 0.00* | 12.24* | 12.24** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 121,516.53 | 107,400.77 | 107,400.77 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 13,145.85 | 13,145.85 |
| 2010-2011 Actual Indirect Costs | 0.00 | 14,115.76 | 14,115.76 |
| 2008-2009 Fixed Carry Forward | 0.00 | -1,864.54 | -1,864.54 |
| Total Indirect Costs | 0.00 | 15,980.30 | 15,980.30 |
| Over/(Under) Recovery | 0.00 | -2,834.45 | -2,834.45 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 14,115.76 | 14,115.76 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | -2,834.45 | -2,834.45 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 16,950.21 | 16,950.21 |
| Direct Costs | 121,516.53 | 107,400.77 | 107,400.77 |
| Rate for 2012-2013 ** | 0.00* | 15.78* | 15.78** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 35000**
**Form R0418**

*** Final ***

Iosco RESA
27 NORTH REMPERT RD
TAWAS CITY, MI 48763

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 270,475.52 | 427,796.33 | 427,796.33 |
| 2008-2009 Fixed Carry Forward | 30,621.58 | 36,242.47 | 36,242.47 |
| Total Indirect Costs | 239,853.94 | 391,553.86 | 391,553.86 |
| 2008-2009 Direct Costs | 4,775,384.28 | 4,618,063.47 | 4,618,063.47 |
| 2010-2011 Rate | 5.02* | 8.48* | 8.48** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,233,303.82 | 5,064,872.42 | 5,064,872.42 |
| Indirect costs based on rate ** multiplied by actual direct costs | 262,711.85 | 429,501.18 | 429,501.18 |
| 2010-2011 Actual Indirect Costs | 295,078.99 | 463,510.39 | 463,510.39 |
| 2008-2009 Fixed Carry Forward | 30,621.58 | 36,242.47 | 36,242.47 |
| Total Indirect Costs | 264,457.41 | 427,267.92 | 427,267.92 |
| Over/(Under) Recovery | -1,745.56 | 2,233.26 | 2,233.26 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 295,078.99 | 463,510.39 | 463,510.39 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,745.56 | 2,233.26 | 2,233.26 |
| Total Projected Indirect 2012-2013 (Numerator) | 296,824.55 | 461,277.13 | 461,277.13 |
| Direct Costs | 5,233,303.82 | 5,064,872.42 | 5,064,872.42 |
| Rate for 2012-2013 ** | 5.67* | 9.11* | 9.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 35010**
**Form R0418**

*** Final ***

Oscoda Area Schools
3550 EAST RIVER RD
OSCODA, MI 48750

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 305,207.38 | 1,670,796.04 | 1,670,796.04 |
| 2008-2009 Fixed Carry Forward | -4,611.06 | -85,030.44 | -85,030.44 |
| Total Indirect Costs | 309,818.44 | 1,755,826.48 | 1,755,826.48 |
| 2008-2009 Direct Costs | 12,842,228.10 | 11,476,639.44 | 11,476,639.44 |
| 2010-2011 Rate | 2.41* | 15.30* | 15.30** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,032,547.58 | 10,988,150.41 | 10,988,150.41 |
| Indirect costs based on rate ** multiplied by actual direct costs | 289,984.40 | 1,648,222.56 | 1,681,187.01 |
| 2010-2011 Actual Indirect Costs | 304,760.83 | 1,349,158.00 | 1,349,158.00 |
| 2008-2009 Fixed Carry Forward | -4,611.06 | -85,030.44 | -85,030.44 |
| Total Indirect Costs | 309,371.89 | 1,434,188.44 | 1,434,188.44 |
| Over/(Under) Recovery | -19,387.49 | 0.00 | 246,998.57 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 304,760.83 | 1,349,158.00 | 1,349,158.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -19,387.49 | 0.00 | 246,998.57 |
| Total Projected Indirect 2012-2013 (Numerator) | 324,148.32 | 1,349,158.00 | 1,102,159.43 |
| Direct Costs | 12,032,547.58 | 10,988,150.41 | 10,988,150.41 |
| Rate for 2012-2013 ** | 2.69* | 12.28* | 10.03** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 35020**
**Form R0418**

*** Final ***

Hale Area Schools
200 WEST MAIN ST
HALE, MI 48739

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 175,158.62 | 746,297.10 | 746,297.10 |
| 2008-2009 Fixed Carry Forward | 57,462.24 | 0.00 | 120,827.81 |
| Total Indirect Costs | 117,696.38 | 746,297.10 | 625,469.29 |
| 2008-2009 Direct Costs | 6,052,138.33 | 5,480,999.85 | 5,480,999.85 |
| 2010-2011 Rate | 1.94* | 13.62* | 11.41** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,462,244.49 | 4,923,750.61 | 4,923,750.61 |
| Indirect costs based on rate ** multiplied by actual direct costs | 105,967.54 | 670,614.83 | 561,799.94 |
| 2010-2011 Actual Indirect Costs | 126,599.79 | 665,093.67 | 665,093.67 |
| 2008-2009 Fixed Carry Forward | 57,462.24 | 0.00 | 120,827.81 |
| Total Indirect Costs | 69,137.55 | 665,093.67 | 544,265.86 |
| Over/(Under) Recovery | 36,829.99 | 5,521.16 | 17,534.08 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 126,599.79 | 665,093.67 | 665,093.67 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 36,829.99 | 5,521.16 | 17,534.08 |
| Total Projected Indirect 2012-2013 (Numerator) | 89,769.80 | 659,572.51 | 647,559.59 |
| Direct Costs | 5,462,244.49 | 4,923,750.61 | 4,923,750.61 |
| Rate for 2012-2013 ** | 1.64* | 13.40* | 13.15** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 35030**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 520,359.41 | 1,443,199.77 | 1,443,199.77 |
| 2008-2009 Fixed Carry Forward | -43,530.22 | -85,098.83 | -79,752.24 |
| Total Indirect Costs | 563,889.63 | 1,528,298.60 | 1,522,952.01 |
| 2008-2009 Direct Costs | 10,865,014.12 | 9,942,173.76 | 9,942,173.76 |
| 2010-2011 Rate | 5.19* | 15.37* | 15.32** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,080,427.07 | 9,210,296.50 | 9,210,296.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 523,174.16 | 1,381,544.48 | 1,411,017.42 |
| 2010-2011 Actual Indirect Costs | 422,728.34 | 1,292,858.91 | 1,292,858.91 |
| 2008-2009 Fixed Carry Forward | -43,530.22 | -85,098.83 | -79,752.24 |
| Total Indirect Costs | 466,258.56 | 1,377,957.74 | 1,372,611.15 |
| Over/(Under) Recovery | 56,915.60 | 0.00 | 38,406.27 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 422,728.34 | 1,292,858.91 | 1,292,858.91 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 56,915.60 | 0.00 | 38,406.27 |
| Total Projected Indirect 2012-2013 (Numerator) | 365,812.74 | 1,292,858.91 | 1,254,452.64 |
| Direct Costs | 10,080,427.07 | 9,210,296.50 | 9,210,296.50 |
| Rate for 2012-2013 ** | 3.63* | 14.04* | 13.62** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 35040**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 274,788.79 | 1,267,109.96 | 1,267,109.96 |
| 2008-2009 Fixed Carry Forward | 56,316.42 | 0.00 | -29,424.72 |
| Total Indirect Costs | 218,472.37 | 1,267,109.96 | 1,296,534.68 |
| 2008-2009 Direct Costs | 9,900,668.39 | 8,908,347.22 | 8,908,347.22 |
| 2010-2011 Rate | 2.21* | 14.22* | 14.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,694,886.07 | 9,185,633.68 | 9,185,633.68 |
| Indirect costs based on rate ** multiplied by actual direct costs | 214,256.98 | 1,306,197.11 | 1,336,509.70 |
| 2010-2011 Actual Indirect Costs | 283,717.61 | 792,970.00 | 792,970.00 |
| 2008-2009 Fixed Carry Forward | 56,316.42 | 0.00 | -29,424.72 |
| Total Indirect Costs | 227,401.19 | 792,970.00 | 822,394.72 |
| Over/(Under) Recovery | -13,144.21 | 513,227.11 | 514,114.98 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 283,717.61 | 792,970.00 | 792,970.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -13,144.21 | 513,227.11 | 514,114.98 |
| Total Projected Indirect 2012-2013 (Numerator) | 296,861.82 | 279,742.89 | 278,855.02 |
| Direct Costs | 9,694,886.07 | 9,185,633.68 | 9,185,633.68 |
| Rate for 2012-2013 ** | 3.06* | 3.05* | 3.04** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 35901**
**Form R0418**

*** Final ***

Sunrise Education Center
686 AULERICH RD
EAST TAWAS, MI 48730

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 27,490.00 | 70,019.00 | 70,019.00 |
| 2008-2009 Fixed Carry Forward | -6,584.12 | 0.00 | -1,717.14 |
| Total Indirect Costs | 34,074.12 | 70,019.00 | 71,736.14 |
| 2008-2009 Direct Costs | 464,575.00 | 422,046.00 | 422,046.00 |
| 2010-2011 Rate | 7.33* | 16.59* | 17.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 448,832.00 | 412,288.00 | 412,288.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 32,899.39 | 61,843.20 | 70,088.96 |
| 2010-2011 Actual Indirect Costs | 130.00 | 36,674.00 | 36,674.00 |
| 2008-2009 Fixed Carry Forward | -6,584.12 | 0.00 | -1,717.14 |
| Total Indirect Costs | 6,714.12 | 36,674.00 | 38,391.14 |
| Over/(Under) Recovery | 26,185.27 | 0.00 | 31,697.82 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 130.00 | 36,674.00 | 36,674.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 26,185.27 | 0.00 | 31,697.82 |
| Total Projected Indirect 2012-2013 (Numerator) | -26,055.27 | 36,674.00 | 4,976.18 |
| Direct Costs | 448,832.00 | 412,288.00 | 412,288.00 |
| Rate for 2012-2013 ** | 0.00* | 8.90* | 1.21** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 36015**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 97,546.44 | 593,340.46 | 593,340.46 |
| 2008-2009 Fixed Carry Forward | -16,323.38 | -25,901.71 | -23,076.26 |
| Total Indirect Costs | 113,869.82 | 619,242.17 | 616,416.72 |
| 2008-2009 Direct Costs | 4,830,696.59 | 4,334,902.57 | 4,334,902.57 |
| 2010-2011 Rate | 2.36* | 14.29* | 14.22** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,369,242.97 | 3,939,022.20 | 3,939,022.20 |
| Indirect costs based on rate ** multiplied by actual direct costs | 103,114.13 | 562,886.27 | 560,128.96 |
| 2010-2011 Actual Indirect Costs | 97,519.80 | 527,740.57 | 527,740.57 |
| 2008-2009 Fixed Carry Forward | -16,323.38 | -25,901.71 | -23,076.26 |
| Total Indirect Costs | 113,843.18 | 553,642.28 | 550,816.83 |
| Over/(Under) Recovery | -10,729.05 | 9,243.99 | 9,312.13 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 97,519.80 | 527,740.57 | 527,740.57 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -10,729.05 | 9,243.99 | 9,312.13 |
| Total Projected Indirect 2012-2013 (Numerator) | 108,248.85 | 518,496.58 | 518,428.44 |
| Direct Costs | 4,369,242.97 | 3,939,022.20 | 3,939,022.20 |
| Rate for 2012-2013 ** | 2.48* | 13.16* | 13.16** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 36025**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 255,703.07 | 1,312,334.37 | 1,312,334.37 |
| 2008-2009 Fixed Carry Forward | -57,734.55 | -180,905.65 | -178,585.14 |
| Total Indirect Costs | 313,437.62 | 1,493,240.02 | 1,490,919.51 |
| 2008-2009 Direct Costs | 9,225,791.71 | 8,169,160.41 | 8,169,160.41 |
| 2010-2011 Rate | 3.40* | 18.28* | 18.25** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,915,836.03 | 7,029,257.19 | 7,029,257.19 |
| Indirect costs based on rate ** multiplied by actual direct costs | 269,138.43 | 1,054,388.58 | 1,282,839.44 |
| 2010-2011 Actual Indirect Costs | 181,527.96 | 1,068,106.80 | 1,068,106.80 |
| 2008-2009 Fixed Carry Forward | -57,734.55 | -180,905.65 | -178,585.14 |
| Total Indirect Costs | 239,262.51 | 1,249,012.45 | 1,246,691.94 |
| Over/(Under) Recovery | 29,875.92 | 0.00 | 36,147.50 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 181,527.96 | 1,068,106.80 | 1,068,106.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 29,875.92 | 0.00 | 36,147.50 |
| Total Projected Indirect 2012-2013 (Numerator) | 151,652.04 | 1,068,106.80 | 1,031,959.30 |
| Direct Costs | 7,915,836.03 | 7,029,257.19 | 7,029,257.19 |
| Rate for 2012-2013 ** | 1.92* | 15.20* | 14.68** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 37010**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,146,485.33 | 4,837,352.99 | 4,837,352.99 |
| 2008-2009 Fixed Carry Forward | 126,835.90 | -81,729.81 | -81,962.63 |
| Total Indirect Costs | 1,019,649.43 | 4,919,082.80 | 4,919,315.62 |
| 2008-2009 Direct Costs | 35,565,017.65 | 31,874,149.99 | 31,874,149.99 |
| 2010-2011 Rate | 2.87* | 15.43* | 15.43** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 32,395,771.22 | 29,955,918.53 | 29,955,918.53 |
| Indirect costs based on rate ** multiplied by actual direct costs | 929,758.63 | 4,493,387.78 | 4,622,198.23 |
| 2010-2011 Actual Indirect Costs | 1,911,599.93 | 4,351,452.62 | 4,351,452.62 |
| 2008-2009 Fixed Carry Forward | 126,835.90 | -81,729.81 | -81,962.63 |
| Total Indirect Costs | 1,784,764.03 | 4,433,182.43 | 4,433,415.25 |
| Over/(Under) Recovery | -855,005.40 | 0.00 | 188,782.98 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,911,599.93 | 4,351,452.62 | 4,351,452.62 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -855,005.40 | 0.00 | 188,782.98 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,766,605.33 | 4,351,452.62 | 4,162,669.64 |
| Direct Costs | 32,395,771.22 | 29,955,918.53 | 29,955,918.53 |
| Rate for 2012-2013 ** | 8.54* | 14.53* | 13.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 37040**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 234,549.15 | 792,878.14 | 792,878.14 |
| 2008-2009 Fixed Carry Forward | -23,753.30 | 0.00 | -104,621.69 |
| Total Indirect Costs | 258,302.45 | 792,878.14 | 897,499.83 |
| 2008-2009 Direct Costs | 5,133,826.60 | 4,575,497.61 | 4,575,497.61 |
| 2010-2011 Rate | 5.03* | 17.33* | 19.62** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,324,683.58 | 4,743,484.35 | 4,743,484.35 |
| Indirect costs based on rate ** multiplied by actual direct costs | 267,831.58 | 711,522.65 | 930,671.63 |
| 2010-2011 Actual Indirect Costs | 173,177.13 | 755,162.36 | 755,162.36 |
| 2008-2009 Fixed Carry Forward | -23,753.30 | 0.00 | -104,621.69 |
| Total Indirect Costs | 196,930.43 | 755,162.36 | 859,784.05 |
| Over/(Under) Recovery | 70,901.15 | 0.00 | 70,887.58 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 173,177.13 | 755,162.36 | 755,162.36 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 70,901.15 | 0.00 | 70,887.58 |
| Total Projected Indirect 2012-2013 (Numerator) | 102,275.98 | 755,162.36 | 684,274.78 |
| Direct Costs | 5,324,683.58 | 4,743,484.35 | 4,743,484.35 |
| Rate for 2012-2013 ** | 1.92* | 15.92* | 14.43** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 37060**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 553,423.04 | 1,846,897.99 | 1,846,897.99 |
| 2008-2009 Fixed Carry Forward | 21,965.51 | 0.00 | 39,184.07 |
| Total Indirect Costs | 531,457.53 | 1,846,897.99 | 1,807,713.92 |
| 2008-2009 Direct Costs | 13,669,341.50 | 12,375,866.55 | 12,375,866.55 |
| 2010-2011 Rate | 3.89* | 14.92* | 14.61** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,504,787.74 | 12,180,366.83 | 12,180,366.83 |
| Indirect costs based on rate ** multiplied by actual direct costs | 525,336.24 | 1,817,310.73 | 1,779,551.59 |
| 2010-2011 Actual Indirect Costs | 357,509.47 | 1,681,930.38 | 1,681,930.38 |
| 2008-2009 Fixed Carry Forward | 21,965.51 | 0.00 | 39,184.07 |
| Total Indirect Costs | 335,543.96 | 1,681,930.38 | 1,642,746.31 |
| Over/(Under) Recovery | 189,792.28 | 135,380.35 | 136,805.28 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 357,509.47 | 1,681,930.38 | 1,681,930.38 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 189,792.28 | 135,380.35 | 136,805.28 |
| Total Projected Indirect 2012-2013 (Numerator) | 167,717.19 | 1,546,550.03 | 1,545,125.10 |
| Direct Costs | 13,504,787.74 | 12,180,366.83 | 12,180,366.83 |
| Rate for 2012-2013 ** | 1.24* | 12.70* | 12.69** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 37901**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,278.26 | 472,144.77 | 472,144.77 |
| 2008-2009 Fixed Carry Forward | 6,332.37 | 0.00 | 0.00 |
| Total Indirect Costs | -1,054.11 | 472,144.77 | 472,144.77 |
| 2008-2009 Direct Costs | 2,406,850.74 | 1,939,984.23 | 1,939,984.23 |
| 2010-2011 Rate | 0.00* | 24.34* | 24.34** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,640,856.33 | 2,058,731.61 | 2,058,731.61 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 308,809.74 | 501,095.27 |
| 2010-2011 Actual Indirect Costs | 5,454.90 | 587,579.62 | 587,579.62 |
| 2008-2009 Fixed Carry Forward | 6,332.37 | 0.00 | 0.00 |
| Total Indirect Costs | -877.47 | 587,579.62 | 587,579.62 |
| Over/(Under) Recovery | 0.00 | 0.00 | -86,484.35 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 5,454.90 | 587,579.62 | 587,579.62 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | -86,484.35 |
| Total Projected Indirect 2012-2013 (Numerator) | 5,454.90 | 587,579.62 | 674,063.97 |
| Direct Costs | 2,640,856.33 | 2,058,731.61 | 2,058,731.61 |
| Rate for 2012-2013 ** | 0.21* | 28.54* | 32.74** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 37902**
**Form R0418**

*** Final ***

Morey Public School Academy
380 WEST BLANCHARD RD
SHEPHERD, MI 48883

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,431.53 | 493,739.19 | 493,739.19 |
| 2008-2009 Fixed Carry Forward | 104,038.79 | 0.00 | 0.00 |
| Total Indirect Costs | -98,607.26 | 493,739.19 | 493,739.19 |
| 2008-2009 Direct Costs | 2,081,184.86 | 1,592,877.20 | 1,592,877.20 |
| 2010-2011 Rate | 0.00* | 31.00* | 31.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,172,730.61 | 955,081.34 | 955,081.34 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 143,262.20 | 238,770.34 |
| 2010-2011 Actual Indirect Costs | 4,225.45 | 221,874.72 | 221,874.72 |
| 2008-2009 Fixed Carry Forward | 104,038.79 | 0.00 | 0.00 |
| Total Indirect Costs | -99,813.34 | 221,874.72 | 221,874.72 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,225.45 | 221,874.72 | 221,874.72 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,225.45 | 221,874.72 | 221,874.72 |
| Direct Costs | 1,172,730.61 | 955,081.34 | 955,081.34 |
| Rate for 2012-2013 ** | 0.36* | 23.23* | 23.23** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38000**
**Form R0418**

*** Final ***

Jackson ISD
6700 BROWNS LAKE RD
JACKSON, MI 49201

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,041,907.00 | 6,450,652.00 | 6,450,652.00 |
| 2008-2009 Fixed Carry Forward | -883,826.72 | 0.00 | -833,131.47 |
| Total Indirect Costs | 3,925,733.72 | 6,450,652.00 | 7,283,783.47 |
| 2008-2009 Direct Costs | 38,022,773.00 | 34,614,028.00 | 34,614,028.00 |
| 2010-2011 Rate | 10.32* | 18.64* | 21.04** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 38,815,540.46 | 36,801,999.60 | 36,801,999.60 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,005,763.78 | 5,520,299.94 | 7,743,140.72 |
| 2010-2011 Actual Indirect Costs | 3,679,710.91 | 5,693,251.77 | 5,693,251.77 |
| 2008-2009 Fixed Carry Forward | -883,826.72 | 0.00 | -833,131.47 |
| Total Indirect Costs | 4,563,537.63 | 5,693,251.77 | 6,526,383.24 |
| Over/(Under) Recovery | -557,773.85 | 0.00 | 1,216,757.48 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,679,710.91 | 5,693,251.77 | 5,693,251.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -557,773.85 | 0.00 | 1,216,757.48 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,237,484.76 | 5,693,251.77 | 4,476,494.29 |
| Direct Costs | 38,815,540.46 | 36,801,999.60 | 36,801,999.60 |
| Rate for 2012-2013 ** | 10.92* | 15.47* | 12.16** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38010**
**Form R0418**

*** Final ***

Western School District
1400 S. Dearing Road
Parma, MI 49269

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,500,220.88 | 3,439,644.03 | 3,439,644.03 |
| 2008-2009 Fixed Carry Forward | -544,417.62 | 0.00 | -458,125.02 |
| Total Indirect Costs | 2,044,638.50 | 3,439,644.03 | 3,897,769.05 |
| 2008-2009 Direct Costs | 21,891,122.40 | 19,951,699.25 | 19,951,699.25 |
| 2010-2011 Rate | 9.34* | 17.24* | 19.54** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,466,989.53 | 20,779,790.68 | 20,779,790.68 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,098,416.82 | 3,116,968.60 | 4,060,371.10 |
| 2010-2011 Actual Indirect Costs | 1,304,489.02 | 3,012,023.87 | 3,012,023.87 |
| 2008-2009 Fixed Carry Forward | -544,417.62 | 0.00 | -458,125.02 |
| Total Indirect Costs | 1,848,906.64 | 3,012,023.87 | 3,470,148.89 |
| Over/(Under) Recovery | 249,510.18 | 0.00 | 590,222.21 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,304,489.02 | 3,012,023.87 | 3,012,023.87 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 249,510.18 | 0.00 | 590,222.21 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,054,978.84 | 3,012,023.87 | 2,421,801.66 |
| Direct Costs | 22,466,989.53 | 20,779,790.68 | 20,779,790.68 |
| Rate for 2012-2013 ** | 4.70* | 14.49* | 11.65** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38020**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 218,662.77 | 1,221,856.35 | 1,221,856.35 |
| 2008-2009 Fixed Carry Forward | 14,986.32 | -64,075.40 | -64,075.40 |
| Total Indirect Costs | 203,676.45 | 1,285,931.75 | 1,285,931.75 |
| 2008-2009 Direct Costs | 10,663,386.83 | 9,660,193.25 | 9,660,193.25 |
| 2010-2011 Rate | 1.91* | 13.31* | 13.31** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,005,726.04 | 10,106,410.93 | 10,106,410.93 |
| Indirect costs based on rate ** multiplied by actual direct costs | 210,209.37 | 1,345,163.29 | 1,345,163.29 |
| 2010-2011 Actual Indirect Costs | 215,104.60 | 1,114,419.71 | 1,114,419.71 |
| 2008-2009 Fixed Carry Forward | 14,986.32 | -64,075.40 | -64,075.40 |
| Total Indirect Costs | 200,118.28 | 1,178,495.11 | 1,178,495.11 |
| Over/(Under) Recovery | 10,091.09 | 166,668.18 | 166,668.18 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 215,104.60 | 1,114,419.71 | 1,114,419.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 10,091.09 | 166,668.18 | 166,668.18 |
| Total Projected Indirect 2012-2013 (Numerator) | 205,013.51 | 947,751.53 | 947,751.53 |
| Direct Costs | 11,005,726.04 | 10,106,410.93 | 10,106,410.93 |
| Rate for 2012-2013 ** | 1.86* | 9.38* | 9.38** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38040**
**Form R0418**

*** Final ***

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 553,396.42 | 1,977,421.12 | 1,977,421.12 |
| 2008-2009 Fixed Carry Forward | -413,185.71 | -406,410.54 | -406,410.54 |
| Total Indirect Costs | 966,582.13 | 2,383,831.66 | 2,383,831.66 |
| 2008-2009 Direct Costs | 13,908,861.97 | 12,484,837.27 | 12,484,837.27 |
| 2010-2011 Rate | 6.95* | 19.09* | 19.09** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,989,479.04 | 12,656,862.51 | 12,656,862.51 |
| Indirect costs based on rate ** multiplied by actual direct costs | 972,268.79 | 1,898,529.38 | 2,416,195.05 |
| 2010-2011 Actual Indirect Costs | 175,826.13 | 1,508,442.66 | 1,508,442.66 |
| 2008-2009 Fixed Carry Forward | -413,185.71 | -406,410.54 | -406,410.54 |
| Total Indirect Costs | 589,011.84 | 1,914,853.20 | 1,914,853.20 |
| Over/(Under) Recovery | 383,256.95 | 0.00 | 501,341.85 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 175,826.13 | 1,508,442.66 | 1,508,442.66 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 383,256.95 | 0.00 | 501,341.85 |
| Total Projected Indirect 2012-2013 (Numerator) | -207,430.82 | 1,508,442.66 | 1,007,100.81 |
| Direct Costs | 13,989,479.04 | 12,656,862.51 | 12,656,862.51 |
| Rate for 2012-2013 ** | 0.00* | 11.92* | 7.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38050**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 278,239.05 | 1,676,560.98 | 1,676,560.98 |
| 2008-2009 Fixed Carry Forward | 18,870.55 | 0.00 | -272,637.69 |
| Total Indirect Costs | 259,368.50 | 1,676,560.98 | 1,949,198.67 |
| 2008-2009 Direct Costs | 10,071,338.11 | 8,673,016.18 | 8,673,016.18 |
| 2010-2011 Rate | 2.58* | 19.33* | 22.47** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,263,716.90 | 9,269,597.95 | 9,269,597.95 |
| Indirect costs based on rate ** multiplied by actual direct costs | 264,803.90 | 1,390,439.69 | 2,082,878.66 |
| 2010-2011 Actual Indirect Costs | 307,587.48 | 1,301,706.43 | 1,301,706.43 |
| 2008-2009 Fixed Carry Forward | 18,870.55 | 0.00 | -272,637.69 |
| Total Indirect Costs | 288,716.93 | 1,301,706.43 | 1,574,344.12 |
| Over/(Under) Recovery | -23,913.03 | 0.00 | 508,534.54 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 307,587.48 | 1,301,706.43 | 1,301,706.43 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -23,913.03 | 0.00 | 508,534.54 |
| Total Projected Indirect 2012-2013 (Numerator) | 331,500.51 | 1,301,706.43 | 793,171.89 |
| Direct Costs | 10,263,716.90 | 9,269,597.95 | 9,269,597.95 |
| Rate for 2012-2013 ** | 3.23* | 14.04* | 8.56** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38080**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 278,480.58 | 1,009,226.57 | 1,009,226.57 |
| 2008-2009 Fixed Carry Forward | 183,884.35 | 0.00 | 248,453.26 |
| Total Indirect Costs | 94,596.23 | 1,009,226.57 | 760,773.31 |
| 2008-2009 Direct Costs | 7,551,018.13 | 6,820,272.14 | 6,820,272.14 |
| 2010-2011 Rate | 1.25* | 14.80* | 11.15** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,463,686.47 | 6,848,002.28 | 6,848,002.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 93,296.08 | 1,013,504.34 | 763,552.25 |
| 2010-2011 Actual Indirect Costs | 166,822.66 | 782,506.85 | 782,506.85 |
| 2008-2009 Fixed Carry Forward | 183,884.35 | 0.00 | 248,453.26 |
| Total Indirect Costs | -17,061.69 | 782,506.85 | 534,053.59 |
| Over/(Under) Recovery | 110,357.77 | 230,997.49 | 229,498.66 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 166,822.66 | 782,506.85 | 782,506.85 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 110,357.77 | 230,997.49 | 229,498.66 |
| Total Projected Indirect 2012-2013 (Numerator) | 56,464.89 | 551,509.36 | 553,008.19 |
| Direct Costs | 7,463,686.47 | 6,848,002.28 | 6,848,002.28 |
| Rate for 2012-2013 ** | 0.76* | 8.05* | 8.08** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38090**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 173,038.79 | 1,628,254.54 | 1,628,254.54 |
| 2008-2009 Fixed Carry Forward | -21,421.36 | -118,076.53 | -118,350.43 |
| Total Indirect Costs | 194,460.15 | 1,746,331.07 | 1,746,604.97 |
| 2008-2009 Direct Costs | 11,590,638.64 | 10,135,422.89 | 10,135,422.89 |
| 2010-2011 Rate | 1.68* | 17.23* | 17.23** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,475,036.97 | 10,189,281.72 | 10,189,281.72 |
| Indirect costs based on rate ** multiplied by actual direct costs | 192,780.62 | 1,528,392.26 | 1,755,613.24 |
| 2010-2011 Actual Indirect Costs | 190,225.65 | 1,475,980.90 | 1,475,980.90 |
| 2008-2009 Fixed Carry Forward | -21,421.36 | -118,076.53 | -118,350.43 |
| Total Indirect Costs | 211,647.01 | 1,594,057.43 | 1,594,331.33 |
| Over/(Under) Recovery | -18,866.39 | 0.00 | 161,281.91 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 190,225.65 | 1,475,980.90 | 1,475,980.90 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -18,866.39 | 0.00 | 161,281.91 |
| Total Projected Indirect 2012-2013 (Numerator) | 209,092.04 | 1,475,980.90 | 1,314,698.99 |
| Direct Costs | 11,475,036.97 | 10,189,281.72 | 10,189,281.72 |
| Rate for 2012-2013 ** | 1.82* | 14.49* | 12.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38100**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 138,263.10 | 1,074,985.62 | 1,074,985.62 |
| 2008-2009 Fixed Carry Forward | -93,539.24 | 121,777.63 | 121,777.63 |
| Total Indirect Costs | 231,802.34 | 953,207.99 | 953,207.99 |
| 2008-2009 Direct Costs | 10,502,837.93 | 9,566,115.41 | 9,566,115.41 |
| 2010-2011 Rate | 2.21* | 9.96* | 9.96** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,976,412.36 | 10,004,716.73 | 10,004,716.73 |
| Indirect costs based on rate ** multiplied by actual direct costs | 242,578.71 | 996,469.79 | 996,469.79 |
| 2010-2011 Actual Indirect Costs | 146,888.11 | 1,118,583.74 | 1,118,583.74 |
| 2008-2009 Fixed Carry Forward | -93,539.24 | 121,777.63 | 121,777.63 |
| Total Indirect Costs | 240,427.35 | 996,806.11 | 996,806.11 |
| Over/(Under) Recovery | 2,151.36 | -336.32 | -336.32 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 146,888.11 | 1,118,583.74 | 1,118,583.74 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 2,151.36 | -336.32 | -336.32 |
| Total Projected Indirect 2012-2013 (Numerator) | 144,736.75 | 1,118,920.06 | 1,118,920.06 |
| Direct Costs | 10,976,412.36 | 10,004,716.73 | 10,004,716.73 |
| Rate for 2012-2013 ** | 1.32* | 11.18* | 11.18** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38120**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 349,415.31 | 1,662,450.82 | 1,662,450.82 |
| 2008-2009 Fixed Carry Forward | -11,104.94 | 0.00 | 127,347.69 |
| Total Indirect Costs | 360,520.25 | 1,662,450.82 | 1,535,103.13 |
| 2008-2009 Direct Costs | 11,144,470.09 | 9,831,434.58 | 9,831,434.58 |
| 2010-2011 Rate | 3.23* | 16.91* | 15.61** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,717,681.45 | 10,402,130.73 | 10,402,130.73 |
| Indirect costs based on rate ** multiplied by actual direct costs | 378,481.11 | 1,560,319.61 | 1,623,772.61 |
| 2010-2011 Actual Indirect Costs | 343,283.65 | 1,658,834.37 | 1,658,834.37 |
| 2008-2009 Fixed Carry Forward | -11,104.94 | 0.00 | 127,347.69 |
| Total Indirect Costs | 354,388.59 | 1,658,834.37 | 1,531,486.68 |
| Over/(Under) Recovery | 24,092.52 | 0.00 | 92,285.93 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 343,283.65 | 1,658,834.37 | 1,658,834.37 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 24,092.52 | 0.00 | 92,285.93 |
| Total Projected Indirect 2012-2013 (Numerator) | 319,191.13 | 1,658,834.37 | 1,566,548.44 |
| Direct Costs | 11,717,681.45 | 10,402,130.73 | 10,402,130.73 |
| Rate for 2012-2013 ** | 2.72* | 15.95* | 15.06** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38130**
**Form R0418**

*** Final ***

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

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 589,341.54 | 1,675,308.22 | 1,675,308.22 |
| 2008-2009 Fixed Carry Forward | 100,878.02 | 0.00 | 328,332.20 |
| Total Indirect Costs | 488,463.52 | 1,675,308.22 | 1,346,976.02 |
| 2008-2009 Direct Costs | 12,828,875.91 | 11,742,909.23 | 11,742,909.23 |
| 2010-2011 Rate | 3.81* | 14.27* | 11.47** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,708,573.15 | 11,566,322.95 | 11,566,322.95 |
| Indirect costs based on rate ** multiplied by actual direct costs | 484,196.64 | 1,650,514.28 | 1,326,657.24 |
| 2010-2011 Actual Indirect Costs | 630,788.80 | 1,773,039.00 | 1,773,039.00 |
| 2008-2009 Fixed Carry Forward | 100,878.02 | 0.00 | 328,332.20 |
| Total Indirect Costs | 529,910.78 | 1,773,039.00 | 1,444,706.80 |
| Over/(Under) Recovery | -45,714.14 | -122,524.72 | -118,049.56 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 630,788.80 | 1,773,039.00 | 1,773,039.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -45,714.14 | -122,524.72 | -118,049.56 |
| Total Projected Indirect 2012-2013 (Numerator) | 676,502.94 | 1,895,563.72 | 1,891,088.56 |
| Direct Costs | 12,708,573.15 | 11,566,322.95 | 11,566,322.95 |
| Rate for 2012-2013 ** | 5.32* | 16.39* | 16.35** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38140**
**Form R0418**

*** Final ***

Northwest Community Schools
4000 VAN HORN RD
JACKSON, MI 49201

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 320,146.22 | 2,832,711.83 | 2,832,711.83 |
| 2008-2009 Fixed Carry Forward | -19,968.90 | 32,971.03 | 32,971.03 |
| Total Indirect Costs | 340,115.12 | 2,799,740.80 | 2,799,740.80 |
| 2008-2009 Direct Costs | 26,155,677.35 | 23,643,111.74 | 23,643,111.74 |
| 2010-2011 Rate | 1.30* | 11.84* | 11.84** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 24,306,192.45 | 22,229,733.94 | 22,229,733.94 |
| Indirect costs based on rate ** multiplied by actual direct costs | 315,980.50 | 2,632,000.50 | 2,632,000.50 |
| 2010-2011 Actual Indirect Costs | 344,570.94 | 2,421,029.45 | 2,421,029.45 |
| 2008-2009 Fixed Carry Forward | -19,968.90 | 32,971.03 | 32,971.03 |
| Total Indirect Costs | 364,539.84 | 2,388,058.42 | 2,388,058.42 |
| Over/(Under) Recovery | -48,559.34 | 243,942.08 | 243,942.08 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 344,570.94 | 2,421,029.45 | 2,421,029.45 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -48,559.34 | 243,942.08 | 243,942.08 |
| Total Projected Indirect 2012-2013 (Numerator) | 393,130.28 | 2,177,087.37 | 2,177,087.37 |
| Direct Costs | 24,306,192.45 | 22,229,733.94 | 22,229,733.94 |
| Rate for 2012-2013 ** | 1.62* | 9.79* | 9.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38150**
**Form R0418**

*** Final ***

Springport Public Schools
PO BOX 100
Springport, MI 49284

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 110,018.71 | 1,132,284.54 | 1,132,284.54 |
| 2008-2009 Fixed Carry Forward | -40,732.14 | -46,170.20 | -46,975.46 |
| Total Indirect Costs | 150,750.85 | 1,178,454.74 | 1,179,260.00 |
| 2008-2009 Direct Costs | 8,365,838.11 | 7,343,572.28 | 7,343,572.28 |
| 2010-2011 Rate | 1.80* | 16.05* | 16.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,009,073.64 | 7,976,690.85 | 7,976,690.85 |
| Indirect costs based on rate ** multiplied by actual direct costs | 162,163.33 | 1,196,503.63 | 1,281,056.55 |
| 2010-2011 Actual Indirect Costs | 81,427.00 | 1,113,809.79 | 1,113,809.79 |
| 2008-2009 Fixed Carry Forward | -40,732.14 | -46,170.20 | -46,975.46 |
| Total Indirect Costs | 122,159.14 | 1,159,979.99 | 1,160,785.25 |
| Over/(Under) Recovery | 40,004.19 | 0.00 | 120,271.30 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 81,427.00 | 1,113,809.79 | 1,113,809.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 40,004.19 | 0.00 | 120,271.30 |
| Total Projected Indirect 2012-2013 (Numerator) | 41,422.81 | 1,113,809.79 | 993,538.49 |
| Direct Costs | 9,009,073.64 | 7,976,690.85 | 7,976,690.85 |
| Rate for 2012-2013 ** | 0.46* | 13.96* | 12.46** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38170**
**Form R0418**

*** Final ***

Jackson Public Schools
522 WILDWOOD AVE
JACKSON, MI 49201

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,134,314.91 | 6,937,150.20 | 6,937,150.20 |
| 2008-2009 Fixed Carry Forward | 117,732.29 | -123,754.23 | -123,754.23 |
| Total Indirect Costs | 2,016,582.62 | 7,060,904.43 | 7,060,904.43 |
| 2008-2009 Direct Costs | 63,843,532.86 | 59,040,697.57 | 59,040,697.57 |
| 2010-2011 Rate | 3.16* | 11.96* | 11.96** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 62,109,186.91 | 57,778,719.32 | 57,778,719.32 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,962,650.31 | 6,910,334.83 | 6,910,334.83 |
| 2010-2011 Actual Indirect Costs | 2,031,394.50 | 6,361,862.09 | 6,361,862.09 |
| 2008-2009 Fixed Carry Forward | 117,732.29 | -123,754.23 | -123,754.23 |
| Total Indirect Costs | 1,913,662.21 | 6,485,616.32 | 6,485,616.32 |
| Over/(Under) Recovery | 48,988.10 | 424,718.51 | 424,718.51 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,031,394.50 | 6,361,862.09 | 6,361,862.09 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 48,988.10 | 424,718.51 | 424,718.51 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,982,406.40 | 5,937,143.58 | 5,937,143.58 |
| Direct Costs | 62,109,186.91 | 57,778,719.32 | 57,778,719.32 |
| Rate for 2012-2013 ** | 3.19* | 10.28* | 10.28** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38901**
**Form R0418**

*** Final ***

Da Vinci Institute
2255 EMMONS RD
JACKSON, MI 49201

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 99,847.63 | 263,954.63 | 263,954.63 |
| 2008-2009 Fixed Carry Forward | -14,273.63 | 0.00 | 12,947.35 |
| Total Indirect Costs | 114,121.26 | 263,954.63 | 251,007.28 |
| 2008-2009 Direct Costs | 1,933,448.74 | 1,769,341.74 | 1,769,341.74 |
| 2010-2011 Rate | 5.90* | 14.92* | 14.19** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,276,874.76 | 2,063,693.65 | 2,063,693.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 134,335.61 | 307,903.09 | 292,838.13 |
| 2010-2011 Actual Indirect Costs | 100,230.05 | 313,411.16 | 313,411.16 |
| 2008-2009 Fixed Carry Forward | -14,273.63 | 0.00 | 12,947.35 |
| Total Indirect Costs | 114,503.68 | 313,411.16 | 300,463.81 |
| Over/(Under) Recovery | 19,831.93 | -5,508.07 | -7,625.68 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 100,230.05 | 313,411.16 | 313,411.16 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 19,831.93 | -5,508.07 | -7,625.68 |
| Total Projected Indirect 2012-2013 (Numerator) | 80,398.12 | 318,919.23 | 321,036.84 |
| Direct Costs | 2,276,874.76 | 2,063,693.65 | 2,063,693.65 |
| Rate for 2012-2013 ** | 3.53* | 15.45* | 15.56** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 38902**
**Form R0418**

*** Final ***

Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 293,312.00 | 1,381,137.00 | 1,381,137.00 |
| 2008-2009 Fixed Carry Forward | -30,546.57 | 0.00 | 0.00 |
| Total Indirect Costs | 323,858.57 | 1,381,137.00 | 1,381,137.00 |
| 2008-2009 Direct Costs | 5,338,865.00 | 4,251,040.00 | 4,251,040.00 |
| 2010-2011 Rate | 6.07* | 32.49* | 32.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,350,183.00 | 4,304,342.00 | 4,304,342.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 324,756.11 | 645,651.30 | 1,076,085.50 |
| 2010-2011 Actual Indirect Costs | 367,954.00 | 1,413,795.00 | 1,413,795.00 |
| 2008-2009 Fixed Carry Forward | -30,546.57 | 0.00 | 0.00 |
| Total Indirect Costs | 398,500.57 | 1,413,795.00 | 1,413,795.00 |
| Over/(Under) Recovery | -73,744.46 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 367,954.00 | 1,413,795.00 | 1,413,795.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -73,744.46 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 441,698.46 | 1,413,795.00 | 1,413,795.00 |
| Direct Costs | 5,350,183.00 | 4,304,342.00 | 4,304,342.00 |
| Rate for 2012-2013 ** | 8.26* | 32.85* | 32.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39000**
**Form R0418**

*** Final ***

Kalamazoo RESA
1819 EAST MILHAM AVE
KALAMAZOO, MI 49002

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,729,964.37 | 4,591,684.03 | 4,591,684.03 |
| 2008-2009 Fixed Carry Forward | -1,002,444.74 | -957,732.48 | -957,732.48 |
| Total Indirect Costs | 3,732,409.11 | 5,549,416.51 | 5,549,416.51 |
| 2008-2009 Direct Costs | 32,620,547.51 | 30,758,827.85 | 30,758,827.85 |
| 2010-2011 Rate | 11.44* | 18.04* | 18.04** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 34,135,895.89 | 32,002,030.78 | 32,002,030.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,905,146.49 | 4,800,304.62 | 5,773,166.35 |
| 2010-2011 Actual Indirect Costs | 2,649,462.16 | 4,783,327.27 | 4,783,327.27 |
| 2008-2009 Fixed Carry Forward | -1,002,444.74 | -957,732.48 | -957,732.48 |
| Total Indirect Costs | 3,651,906.90 | 5,741,059.75 | 5,741,059.75 |
| Over/(Under) Recovery | 253,239.59 | 0.00 | 32,106.60 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,649,462.16 | 4,783,327.27 | 4,783,327.27 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 253,239.59 | 0.00 | 32,106.60 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,396,222.57 | 4,783,327.27 | 4,751,220.67 |
| Direct Costs | 34,135,895.89 | 32,002,030.78 | 32,002,030.78 |
| Rate for 2012-2013 ** | 7.02* | 14.95* | 14.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39010**
**Form R0418**

*** Final ***

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,608,992.06 | 16,471,909.52 | 16,471,909.52 |
| 2008-2009 Fixed Carry Forward | 8,734.05 | 0.00 | -194,011.19 |
| Total Indirect Costs | 3,600,258.01 | 16,471,909.52 | 16,665,920.71 |
| 2008-2009 Direct Costs | 122,302,719.22 | 109,439,801.76 | 109,439,801.76 |
| 2010-2011 Rate | 2.94* | 15.05* | 15.23** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 129,816,230.62 | 118,805,179.87 | 118,805,179.87 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,816,597.18 | 17,820,776.98 | 18,094,028.89 |
| 2010-2011 Actual Indirect Costs | 3,239,274.50 | 14,250,325.25 | 14,250,325.25 |
| 2008-2009 Fixed Carry Forward | 8,734.05 | 0.00 | -194,011.19 |
| Total Indirect Costs | 3,230,540.45 | 14,250,325.25 | 14,444,336.44 |
| Over/(Under) Recovery | 586,056.73 | 0.00 | 3,649,692.45 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,239,274.50 | 14,250,325.25 | 14,250,325.25 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 586,056.73 | 0.00 | 3,649,692.45 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,653,217.77 | 14,250,325.25 | 10,600,632.80 |
| Direct Costs | 129,816,230.62 | 118,805,179.87 | 118,805,179.87 |
| Rate for 2012-2013 ** | 2.04* | 11.99* | 8.92** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39020**
**Form R0418**

*** Final ***

Climax-Scotts Community Schools
372 SOUTH MAIN ST
CLIMAX, MI 49034

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 124,570.38 | 714,877.92 | 714,877.92 |
| 2008-2009 Fixed Carry Forward | 2,541.29 | 0.00 | 74,541.52 |
| Total Indirect Costs | 122,029.09 | 714,877.92 | 640,336.40 |
| 2008-2009 Direct Costs | 5,392,855.03 | 4,802,547.49 | 4,802,547.49 |
| 2010-2011 Rate | 2.26* | 14.89* | 13.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,069,472.08 | 4,446,446.15 | 4,446,446.15 |
| Indirect costs based on rate ** multiplied by actual direct costs | 114,570.07 | 662,075.83 | 592,711.27 |
| 2010-2011 Actual Indirect Costs | 107,635.49 | 730,661.42 | 730,661.42 |
| 2008-2009 Fixed Carry Forward | 2,541.29 | 0.00 | 74,541.52 |
| Total Indirect Costs | 105,094.20 | 730,661.42 | 656,119.90 |
| Over/(Under) Recovery | 9,475.87 | -68,585.59 | -63,408.63 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 107,635.49 | 730,661.42 | 730,661.42 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 9,475.87 | -68,585.59 | -63,408.63 |
| Total Projected Indirect 2012-2013 (Numerator) | 98,159.62 | 799,247.01 | 794,070.05 |
| Direct Costs | 5,069,472.08 | 4,446,446.15 | 4,446,446.15 |
| Rate for 2012-2013 ** | 1.94* | 17.97* | 17.86** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39030**
**Form R0418**

*** Final ***

Comstock Public Schools
3010 GULL RD
KALAMAZOO, MI 49048

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 474,669.13 | 2,368,761.02 | 2,368,761.02 |
| 2008-2009 Fixed Carry Forward | -29,377.76 | -101,163.54 | -101,163.54 |
| Total Indirect Costs | 504,046.89 | 2,469,924.56 | 2,469,924.56 |
| 2008-2009 Direct Costs | 20,840,535.84 | 18,946,443.95 | 18,946,443.95 |
| 2010-2011 Rate | 2.42* | 13.04* | 13.04** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 20,764,305.68 | 18,930,088.88 | 18,930,088.88 |
| Indirect costs based on rate ** multiplied by actual direct costs | 502,496.20 | 2,468,483.59 | 2,468,483.59 |
| 2010-2011 Actual Indirect Costs | 463,317.61 | 2,297,534.41 | 2,297,534.41 |
| 2008-2009 Fixed Carry Forward | -29,377.76 | -101,163.54 | -101,163.54 |
| Total Indirect Costs | 492,695.37 | 2,398,697.95 | 2,398,697.95 |
| Over/(Under) Recovery | 9,800.83 | 69,785.64 | 69,785.64 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 463,317.61 | 2,297,534.41 | 2,297,534.41 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 9,800.83 | 69,785.64 | 69,785.64 |
| Total Projected Indirect 2012-2013 (Numerator) | 453,516.78 | 2,227,748.77 | 2,227,748.77 |
| Direct Costs | 20,764,305.68 | 18,930,088.88 | 18,930,088.88 |
| Rate for 2012-2013 ** | 2.18* | 11.77* | 11.77** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39050**
**Form R0418**

*** Final ***

Galesburg-Augusta Community Schools
1076 NORTH 37TH ST
GALESBURG, MI 49053

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 295,405.42 | 1,647,665.49 | 1,647,665.49 |
| 2008-2009 Fixed Carry Forward | -2,364.10 | 0.00 | -129,833.11 |
| Total Indirect Costs | 297,769.52 | 1,647,665.49 | 1,777,498.60 |
| 2008-2009 Direct Costs | 10,777,536.73 | 9,425,276.66 | 9,425,276.66 |
| 2010-2011 Rate | 2.76* | 17.48* | 18.86** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,126,025.64 | 9,019,528.35 | 9,019,528.35 |
| Indirect costs based on rate ** multiplied by actual direct costs | 279,478.31 | 1,352,929.25 | 1,701,083.05 |
| 2010-2011 Actual Indirect Costs | 424,706.98 | 1,531,204.27 | 1,531,204.27 |
| 2008-2009 Fixed Carry Forward | -2,364.10 | 0.00 | -129,833.11 |
| Total Indirect Costs | 427,071.08 | 1,531,204.27 | 1,661,037.38 |
| Over/(Under) Recovery | -147,592.77 | 0.00 | 40,045.67 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 424,706.98 | 1,531,204.27 | 1,531,204.27 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -147,592.77 | 0.00 | 40,045.67 |
| Total Projected Indirect 2012-2013 (Numerator) | 572,299.75 | 1,531,204.27 | 1,491,158.60 |
| Direct Costs | 10,126,025.64 | 9,019,528.35 | 9,019,528.35 |
| Rate for 2012-2013 ** | 5.65* | 16.98* | 16.53** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39065**
**Form R0418**

*** Final ***

Gull Lake Community Schools
11775 EAST D AVE
RICHLAND, MI 49083

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 946,130.70 | 3,570,793.22 | 3,570,793.22 |
| 2008-2009 Fixed Carry Forward | -195,016.03 | 0.00 | -570,649.50 |
| Total Indirect Costs | 1,141,146.73 | 3,570,793.22 | 4,141,442.72 |
| 2008-2009 Direct Costs | 23,749,682.28 | 21,125,019.76 | 21,125,019.76 |
| 2010-2011 Rate | 4.80* | 16.90* | 19.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 24,755,196.48 | 22,186,099.89 | 22,186,099.89 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,188,249.43 | 3,327,914.98 | 4,348,475.58 |
| 2010-2011 Actual Indirect Costs | 931,121.02 | 3,500,217.61 | 3,500,217.61 |
| 2008-2009 Fixed Carry Forward | -195,016.03 | 0.00 | -570,649.50 |
| Total Indirect Costs | 1,126,137.05 | 3,500,217.61 | 4,070,867.11 |
| Over/(Under) Recovery | 62,112.38 | 0.00 | 277,608.47 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 931,121.02 | 3,500,217.61 | 3,500,217.61 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 62,112.38 | 0.00 | 277,608.47 |
| Total Projected Indirect 2012-2013 (Numerator) | 869,008.64 | 3,500,217.61 | 3,222,609.14 |
| Direct Costs | 24,755,196.48 | 22,186,099.89 | 22,186,099.89 |
| Rate for 2012-2013 ** | 3.51* | 15.78* | 14.53** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39130**
**Form R0418**

*** Final ***

Parchment School District
520 NORTH ORIENT ST
KALAMAZOO, MI 49004

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 419,981.72 | 2,041,802.72 | 2,041,802.72 |
| 2008-2009 Fixed Carry Forward | 6,540.73 | -4,916.41 | -8,092.77 |
| Total Indirect Costs | 413,440.99 | 2,046,719.13 | 2,049,895.49 |
| 2008-2009 Direct Costs | 15,301,379.81 | 13,679,558.81 | 13,679,558.81 |
| 2010-2011 Rate | 2.70* | 14.96* | 14.99** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,586,478.80 | 13,667,151.03 | 13,667,151.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 420,834.93 | 2,044,605.79 | 2,048,705.94 |
| 2010-2011 Actual Indirect Costs | 354,341.08 | 2,273,668.85 | 2,273,668.85 |
| 2008-2009 Fixed Carry Forward | 6,540.73 | -4,916.41 | -8,092.77 |
| Total Indirect Costs | 347,800.35 | 2,278,585.26 | 2,281,761.62 |
| Over/(Under) Recovery | 73,034.58 | -233,979.47 | -233,055.68 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 354,341.08 | 2,273,668.85 | 2,273,668.85 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 73,034.58 | -233,979.47 | -233,055.68 |
| Total Projected Indirect 2012-2013 (Numerator) | 281,306.50 | 2,507,648.32 | 2,506,724.53 |
| Direct Costs | 15,586,478.80 | 13,667,151.03 | 13,667,151.03 |
| Rate for 2012-2013 ** | 1.80* | 18.35* | 18.34** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39140**
**Form R0418**

*** Final ***

Portage Public Schools
8111 SOUTH WESTNEDGE AVE
PORTAGE, MI 49002

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,810,677.72 | 10,337,317.87 | 10,337,317.87 |
| 2008-2009 Fixed Carry Forward | -155,042.81 | -886,411.67 | -924,941.82 |
| Total Indirect Costs | 2,965,720.53 | 11,223,729.54 | 11,262,259.69 |
| 2008-2009 Direct Costs | 75,813,534.67 | 68,286,894.52 | 68,286,894.52 |
| 2010-2011 Rate | 3.91* | 16.44* | 16.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 72,137,941.91 | 65,066,267.41 | 65,066,267.41 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,820,593.53 | 9,759,940.11 | 10,729,427.50 |
| 2010-2011 Actual Indirect Costs | 3,369,001.21 | 10,440,675.71 | 10,440,675.71 |
| 2008-2009 Fixed Carry Forward | -155,042.81 | -886,411.67 | -924,941.82 |
| Total Indirect Costs | 3,524,044.02 | 11,327,087.38 | 11,365,617.53 |
| Over/(Under) Recovery | -703,450.49 | 0.00 | -636,190.03 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,369,001.21 | 10,440,675.71 | 10,440,675.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -703,450.49 | 0.00 | -636,190.03 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,072,451.70 | 10,440,675.71 | 11,076,865.74 |
| Direct Costs | 72,137,941.91 | 65,066,267.41 | 65,066,267.41 |
| Rate for 2012-2013 ** | 5.65* | 16.05* | 17.02** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39160**
**Form R0418**

*** Final ***

Schoolcraft Community Schools
629 EAST CLAY ST
SCHOOLCRAFT, MI 49087

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 337,489.16 | 1,448,971.58 | 1,448,971.58 |
| 2008-2009 Fixed Carry Forward | -24,020.80 | 0.00 | 41,078.13 |
| Total Indirect Costs | 361,509.96 | 1,448,971.58 | 1,407,893.45 |
| 2008-2009 Direct Costs | 9,530,212.05 | 8,418,729.63 | 8,418,729.63 |
| 2010-2011 Rate | 3.79* | 17.21* | 16.72** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,329,139.57 | 8,325,058.78 | 8,325,058.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 353,574.39 | 1,248,758.82 | 1,391,949.83 |
| 2010-2011 Actual Indirect Costs | 384,637.22 | 1,388,718.01 | 1,388,718.01 |
| 2008-2009 Fixed Carry Forward | -24,020.80 | 0.00 | 41,078.13 |
| Total Indirect Costs | 408,658.02 | 1,388,718.01 | 1,347,639.88 |
| Over/(Under) Recovery | -55,083.63 | 0.00 | 44,309.95 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 384,637.22 | 1,388,718.01 | 1,388,718.01 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -55,083.63 | 0.00 | 44,309.95 |
| Total Projected Indirect 2012-2013 (Numerator) | 439,720.85 | 1,388,718.01 | 1,344,408.06 |
| Direct Costs | 9,329,139.57 | 8,325,058.78 | 8,325,058.78 |
| Rate for 2012-2013 ** | 4.71* | 16.68* | 16.15** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39170**
**Form R0418**

*** Final ***

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 862,780.54 | 3,019,048.88 | 3,019,048.88 |
| 2008-2009 Fixed Carry Forward | -48,538.94 | 0.00 | 3,377.83 |
| Total Indirect Costs | 911,319.48 | 3,019,048.88 | 3,015,671.05 |
| 2008-2009 Direct Costs | 21,273,451.86 | 19,117,183.52 | 19,117,183.52 |
| 2010-2011 Rate | 4.28* | 15.79* | 15.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 20,572,976.60 | 18,520,285.34 | 18,520,285.34 |
| Indirect costs based on rate ** multiplied by actual direct costs | 880,523.40 | 2,778,042.80 | 2,920,649.00 |
| 2010-2011 Actual Indirect Costs | 716,557.56 | 2,769,248.82 | 2,769,248.82 |
| 2008-2009 Fixed Carry Forward | -48,538.94 | 0.00 | 3,377.83 |
| Total Indirect Costs | 765,096.50 | 2,769,248.82 | 2,765,870.99 |
| Over/(Under) Recovery | 115,426.90 | 0.00 | 154,778.01 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 716,557.56 | 2,769,248.82 | 2,769,248.82 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 115,426.90 | 0.00 | 154,778.01 |
| Total Projected Indirect 2012-2013 (Numerator) | 601,130.66 | 2,769,248.82 | 2,614,470.81 |
| Direct Costs | 20,572,976.60 | 18,520,285.34 | 18,520,285.34 |
| Rate for 2012-2013 ** | 2.92* | 14.95* | 14.12** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39903**
**Form R0418**

*** Final ***

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 251,465.19 | 568,642.10 | 568,642.10 |
| 2008-2009 Fixed Carry Forward | -34,778.74 | 0.00 | 0.00 |
| Total Indirect Costs | 286,243.93 | 568,642.10 | 568,642.10 |
| 2008-2009 Direct Costs | 1,496,453.37 | 1,179,276.46 | 1,179,276.46 |
| 2010-2011 Rate | 19.13* | 48.22* | 48.22** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,588,126.21 | 1,264,190.41 | 1,264,190.41 |
| Indirect costs based on rate ** multiplied by actual direct costs | 238,218.93 | 189,628.56 | 316,047.60 |
| 2010-2011 Actual Indirect Costs | 315,409.51 | 639,345.31 | 639,345.31 |
| 2008-2009 Fixed Carry Forward | -34,778.74 | 0.00 | 0.00 |
| Total Indirect Costs | 350,188.25 | 639,345.31 | 639,345.31 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 315,409.51 | 639,345.31 | 639,345.31 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 315,409.51 | 639,345.31 | 639,345.31 |
| Direct Costs | 1,588,126.21 | 1,264,190.41 | 1,264,190.41 |
| Rate for 2012-2013 ** | 19.86* | 50.57* | 50.57** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39905**
**Form R0418**

*** Final ***

Paramount Charter Academy
3624 SOUTH WESTNEDGE AVE
KALAMAZOO, MI 49008

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 444,528.00 | 1,449,505.00 | 1,449,505.00 |
| 2008-2009 Fixed Carry Forward | -73,728.07 | 0.00 | 0.00 |
| Total Indirect Costs | 518,256.07 | 1,449,505.00 | 1,449,505.00 |
| 2008-2009 Direct Costs | 5,544,988.00 | 4,540,011.00 | 4,540,011.00 |
| 2010-2011 Rate | 9.35* | 31.93* | 31.93** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,236,650.00 | 4,204,069.00 | 4,204,069.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 489,626.78 | 630,610.35 | 1,051,017.25 |
| 2010-2011 Actual Indirect Costs | 338,865.00 | 1,371,446.00 | 1,371,446.00 |
| 2008-2009 Fixed Carry Forward | -73,728.07 | 0.00 | 0.00 |
| Total Indirect Costs | 412,593.07 | 1,371,446.00 | 1,371,446.00 |
| Over/(Under) Recovery | 77,033.71 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 338,865.00 | 1,371,446.00 | 1,371,446.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 77,033.71 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 261,831.29 | 1,371,446.00 | 1,371,446.00 |
| Direct Costs | 5,236,650.00 | 4,204,069.00 | 4,204,069.00 |
| Rate for 2012-2013 ** | 5.00* | 32.62* | 32.62** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 39906**
**Form R0418**

*** Final ***

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 18,366.44 | 148,274.18 | 148,274.18 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 18,366.44 | 148,274.18 | 148,274.18 |
| 2008-2009 Direct Costs | 559,619.85 | 429,712.11 | 429,712.11 |
| 2010-2011 Rate | 3.28* | 34.51* | 34.51** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 506,253.34 | 506,253.34 | 506,253.34 |
| Indirect costs based on rate ** multiplied by actual direct costs | 16,605.11 | 75,938.00 | 126,563.34 |
| 2010-2011 Actual Indirect Costs | 18,445.51 | 18,445.51 | 18,445.51 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 18,445.51 | 18,445.51 | 18,445.51 |
| Over/(Under) Recovery | -1,840.40 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 18,445.51 | 18,445.51 | 18,445.51 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,840.40 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 20,285.91 | 18,445.51 | 18,445.51 |
| Direct Costs | 506,253.34 | 506,253.34 | 506,253.34 |
| Rate for 2012-2013 ** | 4.01* | 3.64* | 3.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 40020**
**Form R0418**

*** Final ***

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 80,786.25 | 640,122.62 | 640,122.62 |
| 2008-2009 Fixed Carry Forward | 26,180.59 | 26,766.30 | 26,766.30 |
| Total Indirect Costs | 54,605.66 | 613,356.32 | 613,356.32 |
| 2008-2009 Direct Costs | 6,814,039.12 | 6,254,702.75 | 6,254,702.75 |
| 2010-2011 Rate | 0.80* | 9.81* | 9.81** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,553,246.82 | 6,052,637.75 | 6,052,637.75 |
| Indirect costs based on rate ** multiplied by actual direct costs | 52,425.97 | 593,763.76 | 593,763.76 |
| 2010-2011 Actual Indirect Costs | 93,236.00 | 593,845.07 | 593,845.07 |
| 2008-2009 Fixed Carry Forward | 26,180.59 | 26,766.30 | 26,766.30 |
| Total Indirect Costs | 67,055.41 | 567,078.77 | 567,078.77 |
| Over/(Under) Recovery | -14,629.44 | 26,684.99 | 26,684.99 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 93,236.00 | 593,845.07 | 593,845.07 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -14,629.44 | 26,684.99 | 26,684.99 |
| Total Projected Indirect 2012-2013 (Numerator) | 107,865.44 | 567,160.08 | 567,160.08 |
| Direct Costs | 6,553,246.82 | 6,052,637.75 | 6,052,637.75 |
| Rate for 2012-2013 ** | 1.65* | 9.37* | 9.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 40040**
**Form R0418**

*** Final ***

Kalkaska Public Schools
P.O. Box 580
Kalkaska, MI 49646

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 392,702.57 | 1,731,069.13 | 1,731,069.13 |
| 2008-2009 Fixed Carry Forward | -54,024.24 | -117,510.09 | -113,248.01 |
| Total Indirect Costs | 446,726.81 | 1,848,579.22 | 1,844,317.14 |
| 2008-2009 Direct Costs | 12,757,751.16 | 11,419,384.60 | 11,419,384.60 |
| 2010-2011 Rate | 3.50* | 16.19* | 16.15** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,611,214.96 | 11,260,193.65 | 11,260,193.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 441,392.52 | 1,689,029.05 | 1,818,521.27 |
| 2010-2011 Actual Indirect Costs | 434,519.76 | 1,785,541.07 | 1,785,541.07 |
| 2008-2009 Fixed Carry Forward | -54,024.24 | -117,510.09 | -113,248.01 |
| Total Indirect Costs | 488,544.00 | 1,903,051.16 | 1,898,789.08 |
| Over/(Under) Recovery | -47,151.48 | 0.00 | -80,267.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 434,519.76 | 1,785,541.07 | 1,785,541.07 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -47,151.48 | 0.00 | -80,267.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 481,671.24 | 1,785,541.07 | 1,865,808.88 |
| Direct Costs | 12,611,214.96 | 11,260,193.65 | 11,260,193.65 |
| Rate for 2012-2013 ** | 3.82* | 15.86* | 16.57** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 40060**
**Form R0418**

*** Final ***

Excelsior Township S/D #1
5521 M 72 NE
KALKASKA, MI 49646

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 12,258.91 | 49,975.87 | 49,975.87 |
| 2008-2009 Fixed Carry Forward | 300.54 | -18,478.18 | -18,478.18 |
| Total Indirect Costs | 11,958.37 | 68,454.05 | 68,454.05 |
| 2008-2009 Direct Costs | 368,392.30 | 330,675.34 | 330,675.34 |
| 2010-2011 Rate | 3.25* | 20.70* | 20.70** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 360,029.58 | 329,813.52 | 329,813.52 |
| Indirect costs based on rate ** multiplied by actual direct costs | 11,700.96 | 49,472.03 | 68,271.40 |
| 2010-2011 Actual Indirect Costs | 14,591.80 | 44,807.86 | 44,807.86 |
| 2008-2009 Fixed Carry Forward | 300.54 | -18,478.18 | -18,478.18 |
| Total Indirect Costs | 14,291.26 | 63,286.04 | 63,286.04 |
| Over/(Under) Recovery | -2,590.30 | 0.00 | 4,985.36 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 14,591.80 | 44,807.86 | 44,807.86 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -2,590.30 | 0.00 | 4,985.36 |
| Total Projected Indirect 2012-2013 (Numerator) | 17,182.10 | 44,807.86 | 39,822.50 |
| Direct Costs | 360,029.58 | 329,813.52 | 329,813.52 |
| Rate for 2012-2013 ** | 4.77* | 13.59* | 12.07** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41000**
**Form R0418**

*** Final ***

Kent ISD
2930 KNAPP ST NE
GRAND RAPIDS, MI 49525

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,155,384.33 | 7,931,096.30 | 7,931,096.30 |
| 2008-2009 Fixed Carry Forward | -207,990.39 | -1,088,810.24 | -1,088,810.24 |
| Total Indirect Costs | 3,363,374.72 | 9,019,906.54 | 9,019,906.54 |
| 2008-2009 Direct Costs | 96,016,378.41 | 91,240,666.44 | 91,240,666.44 |
| 2010-2011 Rate | 3.50* | 9.89* | 9.89** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 95,197,558.84 | 90,535,330.92 | 90,535,330.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,331,914.56 | 8,953,944.23 | 8,953,944.23 |
| 2010-2011 Actual Indirect Costs | 3,655,546.07 | 8,317,773.99 | 8,317,773.99 |
| 2008-2009 Fixed Carry Forward | -207,990.39 | -1,088,810.24 | -1,088,810.24 |
| Total Indirect Costs | 3,863,536.46 | 9,406,584.23 | 9,406,584.23 |
| Over/(Under) Recovery | -531,621.90 | -452,640.00 | -452,640.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,655,546.07 | 8,317,773.99 | 8,317,773.99 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -531,621.90 | -452,640.00 | -452,640.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,187,167.97 | 8,770,413.99 | 8,770,413.99 |
| Direct Costs | 95,197,558.84 | 90,535,330.92 | 90,535,330.92 |
| Rate for 2012-2013 ** | 4.40* | 9.69* | 9.69** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41010**
**Form R0418**

*** Final ***

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 9,032,729.62 | 33,091,413.67 | 33,091,413.67 |
| 2008-2009 Fixed Carry Forward | -781,652.41 | -1,678,710.32 | -1,662,251.24 |
| Total Indirect Costs | 9,814,382.03 | 34,770,123.99 | 34,753,664.91 |
| 2008-2009 Direct Costs | 244,498,707.57 | 220,440,023.52 | 220,440,023.52 |
| 2010-2011 Rate | 4.01* | 15.77* | 15.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 238,410,324.23 | 216,949,929.64 | 216,949,929.64 |
| Indirect costs based on rate ** multiplied by actual direct costs | 9,560,254.00 | 32,542,489.45 | 34,213,003.90 |
| 2010-2011 Actual Indirect Costs | 8,275,690.22 | 29,736,084.81 | 29,736,084.81 |
| 2008-2009 Fixed Carry Forward | -781,652.41 | -1,678,710.32 | -1,662,251.24 |
| Total Indirect Costs | 9,057,342.63 | 31,414,795.13 | 31,398,336.05 |
| Over/(Under) Recovery | 502,911.37 | 0.00 | 2,814,667.85 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 8,275,690.22 | 29,736,084.81 | 29,736,084.81 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 502,911.37 | 0.00 | 2,814,667.85 |
| Total Projected Indirect 2012-2013 (Numerator) | 7,772,778.85 | 29,736,084.81 | 26,921,416.96 |
| Direct Costs | 238,410,324.23 | 216,949,929.64 | 216,949,929.64 |
| Rate for 2012-2013 ** | 3.26* | 13.71* | 12.41** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41020**
**Form R0418**

*** Final ***

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 462,421.90 | 3,359,294.04 | 3,359,294.04 |
| 2008-2009 Fixed Carry Forward | -80,282.71 | 0.00 | -562,008.05 |
| Total Indirect Costs | 542,704.61 | 3,359,294.04 | 3,921,302.09 |
| 2008-2009 Direct Costs | 23,031,474.61 | 20,134,602.47 | 20,134,602.47 |
| 2010-2011 Rate | 2.36* | 16.68* | 19.48** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,636,904.29 | 20,155,573.05 | 20,155,573.05 |
| Indirect costs based on rate ** multiplied by actual direct costs | 534,230.94 | 3,023,335.96 | 3,926,305.63 |
| 2010-2011 Actual Indirect Costs | 425,567.97 | 2,906,899.21 | 2,906,899.21 |
| 2008-2009 Fixed Carry Forward | -80,282.71 | 0.00 | -562,008.05 |
| Total Indirect Costs | 505,850.68 | 2,906,899.21 | 3,468,907.26 |
| Over/(Under) Recovery | 28,380.26 | 0.00 | 457,398.37 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 425,567.97 | 2,906,899.21 | 2,906,899.21 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 28,380.26 | 0.00 | 457,398.37 |
| Total Projected Indirect 2012-2013 (Numerator) | 397,187.71 | 2,906,899.21 | 2,449,500.84 |
| Direct Costs | 22,636,904.29 | 20,155,573.05 | 20,155,573.05 |
| Rate for 2012-2013 ** | 1.75* | 14.42* | 12.15** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41025**
**Form R0418**

*** Final ***

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,110,806.86 | 3,884,789.16 | 3,884,789.16 |
| 2008-2009 Fixed Carry Forward | 197,198.32 | 276,145.03 | 261,568.82 |
| Total Indirect Costs | 913,608.54 | 3,608,644.13 | 3,623,220.34 |
| 2008-2009 Direct Costs | 31,332,212.84 | 28,558,230.54 | 28,558,230.54 |
| 2010-2011 Rate | 2.92* | 12.64* | 12.69** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 32,474,573.31 | 29,756,444.72 | 29,756,444.72 |
| Indirect costs based on rate ** multiplied by actual direct costs | 948,257.54 | 3,761,214.61 | 3,776,092.83 |
| 2010-2011 Actual Indirect Costs | 1,167,974.58 | 3,886,103.17 | 3,886,103.17 |
| 2008-2009 Fixed Carry Forward | 197,198.32 | 276,145.03 | 261,568.82 |
| Total Indirect Costs | 970,776.26 | 3,609,958.14 | 3,624,534.35 |
| Over/(Under) Recovery | -22,518.72 | 151,256.47 | 151,558.48 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,167,974.58 | 3,886,103.17 | 3,886,103.17 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -22,518.72 | 151,256.47 | 151,558.48 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,190,493.30 | 3,734,846.70 | 3,734,544.69 |
| Direct Costs | 32,474,573.31 | 29,756,444.72 | 29,756,444.72 |
| Rate for 2012-2013 ** | 3.67* | 12.55* | 12.55** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41026**
**Form R0418**

*** Final ***

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,948,542.91 | 6,331,587.15 | 6,331,587.15 |
| 2008-2009 Fixed Carry Forward | -249,339.02 | -457,525.45 | -457,525.45 |
| Total Indirect Costs | 2,197,881.93 | 6,789,112.60 | 6,789,112.60 |
| 2008-2009 Direct Costs | 52,419,659.15 | 48,036,614.91 | 48,036,614.91 |
| 2010-2011 Rate | 4.19* | 14.13* | 14.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 47,225,264.31 | 43,773,859.63 | 43,773,859.63 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,978,738.57 | 6,185,246.37 | 6,185,246.37 |
| 2010-2011 Actual Indirect Costs | 1,561,400.73 | 5,012,805.41 | 5,012,805.41 |
| 2008-2009 Fixed Carry Forward | -249,339.02 | -457,525.45 | -457,525.45 |
| Total Indirect Costs | 1,810,739.75 | 5,470,330.86 | 5,470,330.86 |
| Over/(Under) Recovery | 167,998.82 | 714,915.51 | 714,915.51 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,561,400.73 | 5,012,805.41 | 5,012,805.41 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 167,998.82 | 714,915.51 | 714,915.51 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,393,401.91 | 4,297,889.90 | 4,297,889.90 |
| Direct Costs | 47,225,264.31 | 43,773,859.63 | 43,773,859.63 |
| Rate for 2012-2013 ** | 2.95* | 9.82* | 9.82** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41040**
**Form R0418**

*** Final ***

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,037,736.91 | 5,072,193.86 | 5,072,193.86 |
| 2008-2009 Fixed Carry Forward | -178,049.82 | 0.00 | -102,291.58 |
| Total Indirect Costs | 1,215,786.73 | 5,072,193.86 | 5,174,485.44 |
| 2008-2009 Direct Costs | 31,931,078.12 | 27,896,621.17 | 27,896,621.17 |
| 2010-2011 Rate | 3.81* | 18.18* | 18.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 31,127,155.24 | 27,820,927.90 | 27,820,927.90 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,185,944.61 | 4,173,139.19 | 5,160,782.13 |
| 2010-2011 Actual Indirect Costs | 812,318.44 | 4,118,545.78 | 4,118,545.78 |
| 2008-2009 Fixed Carry Forward | -178,049.82 | 0.00 | -102,291.58 |
| Total Indirect Costs | 990,368.26 | 4,118,545.78 | 4,220,837.36 |
| Over/(Under) Recovery | 195,576.35 | 0.00 | 939,944.77 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 812,318.44 | 4,118,545.78 | 4,118,545.78 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 195,576.35 | 0.00 | 939,944.77 |
| Total Projected Indirect 2012-2013 (Numerator) | 616,742.09 | 4,118,545.78 | 3,178,601.01 |
| Direct Costs | 31,127,155.24 | 27,820,927.90 | 27,820,927.90 |
| Rate for 2012-2013 ** | 1.98* | 14.80* | 11.43** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41050**
**Form R0418**

*** Final ***

Caledonia Community Schools
9753 DUNCAN LAKE AVE SE
CALEDONIA, MI 49316

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,325,474.17 | 5,698,697.97 | 5,698,697.97 |
| 2008-2009 Fixed Carry Forward | -71,933.66 | 0.00 | 210,535.10 |
| Total Indirect Costs | 1,397,407.83 | 5,698,697.97 | 5,488,162.87 |
| 2008-2009 Direct Costs | 36,507,137.28 | 32,133,913.48 | 32,133,913.48 |
| 2010-2011 Rate | 3.83* | 17.73* | 17.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 39,127,516.72 | 35,042,309.99 | 35,042,309.99 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,498,583.89 | 5,256,346.50 | 5,985,226.55 |
| 2010-2011 Actual Indirect Costs | 1,430,981.95 | 5,516,188.68 | 5,516,188.68 |
| 2008-2009 Fixed Carry Forward | -71,933.66 | 0.00 | 210,535.10 |
| Total Indirect Costs | 1,502,915.61 | 5,516,188.68 | 5,305,653.58 |
| Over/(Under) Recovery | -4,331.72 | 0.00 | 679,572.97 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,430,981.95 | 5,516,188.68 | 5,516,188.68 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -4,331.72 | 0.00 | 679,572.97 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,435,313.67 | 5,516,188.68 | 4,836,615.71 |
| Direct Costs | 39,127,516.72 | 35,042,309.99 | 35,042,309.99 |
| Rate for 2012-2013 ** | 3.67* | 15.74* | 13.80** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41070**
**Form R0418**

*** Final ***

Cedar Springs Public Schools
204 EAST MUSKEGON ST
CEDAR SPRINGS, MI 49319

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,377,046.35 | 3,783,957.25 | 3,783,957.25 |
| 2008-2009 Fixed Carry Forward | 15,842.20 | 0.00 | 39,698.75 |
| Total Indirect Costs | 1,361,204.15 | 3,783,957.25 | 3,744,258.50 |
| 2008-2009 Direct Costs | 29,043,311.37 | 26,636,400.47 | 26,636,400.47 |
| 2010-2011 Rate | 4.69* | 14.21* | 14.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 30,777,799.06 | 28,521,789.65 | 28,521,789.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,443,478.78 | 4,052,946.31 | 4,010,163.62 |
| 2010-2011 Actual Indirect Costs | 1,207,628.57 | 3,463,637.98 | 3,463,637.98 |
| 2008-2009 Fixed Carry Forward | 15,842.20 | 0.00 | 39,698.75 |
| Total Indirect Costs | 1,191,786.37 | 3,463,637.98 | 3,423,939.23 |
| Over/(Under) Recovery | 251,692.41 | 589,308.33 | 586,224.39 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,207,628.57 | 3,463,637.98 | 3,463,637.98 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 251,692.41 | 589,308.33 | 586,224.39 |
| Total Projected Indirect 2012-2013 (Numerator) | 955,936.16 | 2,874,329.65 | 2,877,413.59 |
| Direct Costs | 30,777,799.06 | 28,521,789.65 | 28,521,789.65 |
| Rate for 2012-2013 ** | 3.11* | 10.08* | 10.09** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41080**
**Form R0418**

*** Final ***

Comstock Park Public Schools
P.O. Box 800
Comstock Park, MI 49321

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 846,885.11 | 2,834,185.83 | 2,834,185.83 |
| 2008-2009 Fixed Carry Forward | 29,910.31 | 0.00 | 230,743.20 |
| Total Indirect Costs | 816,974.80 | 2,834,185.83 | 2,603,442.63 |
| 2008-2009 Direct Costs | 21,854,531.06 | 19,867,230.34 | 19,867,230.34 |
| 2010-2011 Rate | 3.74* | 14.27* | 13.10** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 21,392,549.31 | 19,903,657.97 | 19,903,657.97 |
| Indirect costs based on rate ** multiplied by actual direct costs | 800,081.34 | 2,840,251.99 | 2,607,379.19 |
| 2010-2011 Actual Indirect Costs | 460,307.22 | 1,949,198.56 | 1,949,198.56 |
| 2008-2009 Fixed Carry Forward | 29,910.31 | 0.00 | 230,743.20 |
| Total Indirect Costs | 430,396.91 | 1,949,198.56 | 1,718,455.36 |
| Over/(Under) Recovery | 369,684.43 | 891,053.43 | 888,923.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 460,307.22 | 1,949,198.56 | 1,949,198.56 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 369,684.43 | 891,053.43 | 888,923.83 |
| Total Projected Indirect 2012-2013 (Numerator) | 90,622.79 | 1,058,145.13 | 1,060,274.73 |
| Direct Costs | 21,392,549.31 | 19,903,657.97 | 19,903,657.97 |
| Rate for 2012-2013 ** | 0.42* | 5.32* | 5.33** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41090**
**Form R0418**

*** Final ***

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 811,126.88 | 4,064,386.56 | 4,064,386.56 |
| 2008-2009 Fixed Carry Forward | -50,514.54 | 0.00 | -219,123.20 |
| Total Indirect Costs | 861,641.42 | 4,064,386.56 | 4,283,509.76 |
| 2008-2009 Direct Costs | 27,503,950.97 | 24,250,691.29 | 24,250,691.29 |
| 2010-2011 Rate | 3.13* | 16.76* | 17.66** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 27,053,981.66 | 24,171,130.89 | 24,171,130.89 |
| Indirect costs based on rate ** multiplied by actual direct costs | 846,789.63 | 3,625,669.63 | 4,268,621.72 |
| 2010-2011 Actual Indirect Costs | 979,210.98 | 3,862,061.75 | 3,862,061.75 |
| 2008-2009 Fixed Carry Forward | -50,514.54 | 0.00 | -219,123.20 |
| Total Indirect Costs | 1,029,725.52 | 3,862,061.75 | 4,081,184.95 |
| Over/(Under) Recovery | -182,935.89 | 0.00 | 187,436.77 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 979,210.98 | 3,862,061.75 | 3,862,061.75 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -182,935.89 | 0.00 | 187,436.77 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,162,146.87 | 3,862,061.75 | 3,674,624.98 |
| Direct Costs | 27,053,981.66 | 24,171,130.89 | 24,171,130.89 |
| Rate for 2012-2013 ** | 4.30* | 15.98* | 15.20** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41110**
**Form R0418**

*** Final ***

Forest Hills Public Schools
6590 CASCADE RD SE
GRAND RAPIDS, MI 49546

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,557,635.31 | 13,273,820.69 | 13,273,820.69 |
| 2008-2009 Fixed Carry Forward | -32,932.50 | 0.00 | 649,945.94 |
| Total Indirect Costs | 3,590,567.81 | 13,273,820.69 | 12,623,874.75 |
| 2008-2009 Direct Costs | 97,232,003.27 | 87,515,817.89 | 87,515,817.89 |
| 2010-2011 Rate | 3.69* | 15.17* | 14.42** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 98,083,109.11 | 89,270,839.53 | 89,270,839.53 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,619,266.73 | 13,390,625.93 | 12,872,855.06 |
| 2010-2011 Actual Indirect Costs | 3,471,809.94 | 12,284,079.52 | 12,284,079.52 |
| 2008-2009 Fixed Carry Forward | -32,932.50 | 0.00 | 649,945.94 |
| Total Indirect Costs | 3,504,742.44 | 12,284,079.52 | 11,634,133.58 |
| Over/(Under) Recovery | 114,524.29 | 0.00 | 1,238,721.48 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,471,809.94 | 12,284,079.52 | 12,284,079.52 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 114,524.29 | 0.00 | 1,238,721.48 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,357,285.65 | 12,284,079.52 | 11,045,358.04 |
| Direct Costs | 98,083,109.11 | 89,270,839.53 | 89,270,839.53 |
| Rate for 2012-2013 ** | 3.42* | 13.76* | 12.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41120**
**Form R0418**

*** Final ***

Godfrey-Lee Public Schools
1324 BURTON ST SW
WYOMING, MI 49509

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 657,686.74 | 1,790,366.05 | 1,790,366.05 |
| 2008-2009 Fixed Carry Forward | -104,360.06 | 236,402.42 | 215,775.50 |
| Total Indirect Costs | 762,046.80 | 1,553,963.63 | 1,574,590.55 |
| 2008-2009 Direct Costs | 16,079,349.42 | 14,946,670.11 | 14,946,670.11 |
| 2010-2011 Rate | 4.74* | 10.40* | 10.53** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,353,411.88 | 16,204,109.35 | 16,204,109.35 |
| Indirect costs based on rate ** multiplied by actual direct costs | 822,551.72 | 1,685,227.37 | 1,706,292.71 |
| 2010-2011 Actual Indirect Costs | 633,915.10 | 1,783,217.63 | 1,783,217.63 |
| 2008-2009 Fixed Carry Forward | -104,360.06 | 236,402.42 | 215,775.50 |
| Total Indirect Costs | 738,275.16 | 1,546,815.21 | 1,567,442.13 |
| Over/(Under) Recovery | 84,276.56 | 138,412.16 | 138,850.58 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 633,915.10 | 1,783,217.63 | 1,783,217.63 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 84,276.56 | 138,412.16 | 138,850.58 |
| Total Projected Indirect 2012-2013 (Numerator) | 549,638.54 | 1,644,805.47 | 1,644,367.05 |
| Direct Costs | 17,353,411.88 | 16,204,109.35 | 16,204,109.35 |
| Rate for 2012-2013 ** | 3.17* | 10.15* | 10.15** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41130**
**Form R0418**

*** Final ***

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,457,745.87 | 6,707,787.88 | 6,707,787.88 |
| 2008-2009 Fixed Carry Forward | 15,770.20 | -7,775.16 | -17,851.44 |
| Total Indirect Costs | 1,441,975.67 | 6,715,563.04 | 6,725,639.32 |
| 2008-2009 Direct Costs | 51,972,585.41 | 46,722,543.40 | 46,722,543.40 |
| 2010-2011 Rate | 2.77* | 14.37* | 14.39** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 51,801,740.83 | 46,894,145.74 | 46,894,145.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,434,908.22 | 6,738,688.74 | 6,748,067.57 |
| 2010-2011 Actual Indirect Costs | 1,354,519.59 | 6,262,114.68 | 6,262,114.68 |
| 2008-2009 Fixed Carry Forward | 15,770.20 | -7,775.16 | -17,851.44 |
| Total Indirect Costs | 1,338,749.39 | 6,269,889.84 | 6,279,966.12 |
| Over/(Under) Recovery | 96,158.83 | 468,798.90 | 468,101.45 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,354,519.59 | 6,262,114.68 | 6,262,114.68 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 96,158.83 | 468,798.90 | 468,101.45 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,258,360.76 | 5,793,315.78 | 5,794,013.23 |
| Direct Costs | 51,801,740.83 | 46,894,145.74 | 46,894,145.74 |
| Rate for 2012-2013 ** | 2.43* | 12.35* | 12.36** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41140**
**Form R0418**

*** Final ***

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 473,693.59 | 2,212,928.12 | 2,212,928.12 |
| 2008-2009 Fixed Carry Forward | 57,817.97 | 307,099.73 | 307,099.73 |
| Total Indirect Costs | 415,875.62 | 1,905,828.39 | 1,905,828.39 |
| 2008-2009 Direct Costs | 20,924,140.79 | 19,184,906.26 | 19,184,906.26 |
| 2010-2011 Rate | 1.99* | 9.93* | 9.93** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,311,088.65 | 20,756,726.94 | 20,756,726.94 |
| Indirect costs based on rate ** multiplied by actual direct costs | 443,990.66 | 2,061,142.99 | 2,061,142.99 |
| 2010-2011 Actual Indirect Costs | 390,626.20 | 1,944,987.91 | 1,944,987.91 |
| 2008-2009 Fixed Carry Forward | 57,817.97 | 307,099.73 | 307,099.73 |
| Total Indirect Costs | 332,808.23 | 1,637,888.18 | 1,637,888.18 |
| Over/(Under) Recovery | 111,182.43 | 423,254.81 | 423,254.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 390,626.20 | 1,944,987.91 | 1,944,987.91 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 111,182.43 | 423,254.81 | 423,254.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 279,443.77 | 1,521,733.10 | 1,521,733.10 |
| Direct Costs | 22,311,088.65 | 20,756,726.94 | 20,756,726.94 |
| Rate for 2012-2013 ** | 1.25* | 7.33* | 7.33** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41145**
**Form R0418**

*** Final ***

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,122,231.35 | 4,429,994.07 | 4,429,994.07 |
| 2008-2009 Fixed Carry Forward | 6,979.69 | 0.00 | 123,686.60 |
| Total Indirect Costs | 1,115,251.66 | 4,429,994.07 | 4,306,307.47 |
| 2008-2009 Direct Costs | 33,547,614.93 | 30,239,852.21 | 30,239,852.21 |
| 2010-2011 Rate | 3.32* | 14.65* | 14.24** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 29,608,862.96 | 26,901,936.96 | 26,901,936.96 |
| Indirect costs based on rate ** multiplied by actual direct costs | 983,014.25 | 3,941,133.76 | 3,830,835.82 |
| 2010-2011 Actual Indirect Costs | 1,066,654.35 | 3,773,580.35 | 3,773,580.35 |
| 2008-2009 Fixed Carry Forward | 6,979.69 | 0.00 | 123,686.60 |
| Total Indirect Costs | 1,059,674.66 | 3,773,580.35 | 3,649,893.75 |
| Over/(Under) Recovery | -76,660.41 | 167,553.41 | 180,942.07 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,066,654.35 | 3,773,580.35 | 3,773,580.35 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -76,660.41 | 167,553.41 | 180,942.07 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,143,314.76 | 3,606,026.94 | 3,592,638.28 |
| Direct Costs | 29,608,862.96 | 26,901,936.96 | 26,901,936.96 |
| Rate for 2012-2013 ** | 3.86* | 13.40* | 13.35** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41150**
**Form R0418**

*** Final ***

Kent City Community Schools
200 NORTH CLOVER ST
KENT CITY, MI 49330

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 486,726.83 | 1,738,534.47 | 1,738,534.47 |
| 2008-2009 Fixed Carry Forward | -160,643.64 | -208,300.52 | -208,436.95 |
| Total Indirect Costs | 647,370.47 | 1,946,834.99 | 1,946,971.42 |
| 2008-2009 Direct Costs | 11,930,341.81 | 10,678,534.17 | 10,678,534.17 |
| 2010-2011 Rate | 5.43* | 18.23* | 18.23** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,098,547.73 | 10,973,360.37 | 10,973,360.37 |
| Indirect costs based on rate ** multiplied by actual direct costs | 656,951.14 | 1,646,004.06 | 2,000,443.60 |
| 2010-2011 Actual Indirect Costs | 407,723.50 | 1,532,910.86 | 1,532,910.86 |
| 2008-2009 Fixed Carry Forward | -160,643.64 | -208,300.52 | -208,436.95 |
| Total Indirect Costs | 568,367.14 | 1,741,211.38 | 1,741,347.81 |
| Over/(Under) Recovery | 88,584.00 | 0.00 | 259,095.79 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 407,723.50 | 1,532,910.86 | 1,532,910.86 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 88,584.00 | 0.00 | 259,095.79 |
| Total Projected Indirect 2012-2013 (Numerator) | 319,139.50 | 1,532,910.86 | 1,273,815.07 |
| Direct Costs | 12,098,547.73 | 10,973,360.37 | 10,973,360.37 |
| Rate for 2012-2013 ** | 2.64* | 13.97* | 11.61** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41160**
**Form R0418**

*** Final ***

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,481,378.08 | 9,893,077.53 | 9,893,077.53 |
| 2008-2009 Fixed Carry Forward | 19,247.35 | 120,996.55 | 120,996.55 |
| Total Indirect Costs | 1,462,130.73 | 9,772,080.98 | 9,772,080.98 |
| 2008-2009 Direct Costs | 84,441,892.25 | 76,030,192.80 | 76,030,192.80 |
| 2010-2011 Rate | 1.73* | 12.85* | 12.85** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 84,228,894.16 | 76,473,183.14 | 76,473,183.14 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,457,159.87 | 9,826,804.03 | 9,826,804.03 |
| 2010-2011 Actual Indirect Costs | 1,636,581.44 | 9,392,292.46 | 9,392,292.46 |
| 2008-2009 Fixed Carry Forward | 19,247.35 | 120,996.55 | 120,996.55 |
| Total Indirect Costs | 1,617,334.09 | 9,271,295.91 | 9,271,295.91 |
| Over/(Under) Recovery | -160,174.22 | 555,508.12 | 555,508.12 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,636,581.44 | 9,392,292.46 | 9,392,292.46 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -160,174.22 | 555,508.12 | 555,508.12 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,796,755.66 | 8,836,784.34 | 8,836,784.34 |
| Direct Costs | 84,228,894.16 | 76,473,183.14 | 76,473,183.14 |
| Rate for 2012-2013 ** | 2.13* | 11.56* | 11.56** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41170**
**Form R0418**

*** Final ***

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,070,853.84 | 4,492,981.51 | 4,492,981.51 |
| 2008-2009 Fixed Carry Forward | 68,667.71 | -325,728.11 | -325,483.13 |
| Total Indirect Costs | 1,002,186.13 | 4,818,709.62 | 4,818,464.64 |
| 2008-2009 Direct Costs | 32,893,509.59 | 29,471,381.92 | 29,471,381.92 |
| 2010-2011 Rate | 3.05* | 16.35* | 16.35** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 32,956,338.01 | 29,730,915.59 | 29,730,915.59 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,005,168.31 | 4,459,637.34 | 4,861,004.70 |
| 2010-2011 Actual Indirect Costs | 886,078.51 | 4,111,500.93 | 4,111,500.93 |
| 2008-2009 Fixed Carry Forward | 68,667.71 | -325,728.11 | -325,483.13 |
| Total Indirect Costs | 817,410.80 | 4,437,229.04 | 4,436,984.06 |
| Over/(Under) Recovery | 187,757.51 | 0.00 | 424,020.64 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 886,078.51 | 4,111,500.93 | 4,111,500.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 187,757.51 | 0.00 | 424,020.64 |
| Total Projected Indirect 2012-2013 (Numerator) | 698,321.00 | 4,111,500.93 | 3,687,480.29 |
| Direct Costs | 32,956,338.01 | 29,730,915.59 | 29,730,915.59 |
| Rate for 2012-2013 ** | 2.12* | 13.83* | 12.40** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41210**
**Form R0418**

*** Final ***

Rockford Public Schools
350 NORTH MAIN ST
ROCKFORD, MI 49341

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,580,716.09 | 9,247,115.19 | 9,247,115.19 |
| 2008-2009 Fixed Carry Forward | 498,613.64 | 0.00 | 810,493.36 |
| Total Indirect Costs | 2,082,102.45 | 9,247,115.19 | 8,436,621.83 |
| 2008-2009 Direct Costs | 71,287,530.27 | 64,621,131.17 | 64,621,131.17 |
| 2010-2011 Rate | 2.92* | 14.31* | 13.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 67,986,764.14 | 62,083,755.95 | 62,083,755.95 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,985,213.51 | 8,884,185.48 | 8,108,138.53 |
| 2010-2011 Actual Indirect Costs | 2,546,584.57 | 8,449,592.76 | 8,449,592.76 |
| 2008-2009 Fixed Carry Forward | 498,613.64 | 0.00 | 810,493.36 |
| Total Indirect Costs | 2,047,970.93 | 8,449,592.76 | 7,639,099.40 |
| Over/(Under) Recovery | -62,757.42 | 434,592.72 | 469,039.13 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,546,584.57 | 8,449,592.76 | 8,449,592.76 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -62,757.42 | 434,592.72 | 469,039.13 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,609,341.99 | 8,015,000.04 | 7,980,553.63 |
| Direct Costs | 67,986,764.14 | 62,083,755.95 | 62,083,755.95 |
| Rate for 2012-2013 ** | 3.84* | 12.91* | 12.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41240**
**Form R0418**

*** Final ***

Sparta Area Schools
465 SOUTH UNION ST
SPARTA, MI 49345

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 635,972.36 | 2,356,742.23 | 2,356,742.23 |
| 2008-2009 Fixed Carry Forward | -29,416.15 | -27,701.00 | -27,701.00 |
| Total Indirect Costs | 665,388.51 | 2,384,443.23 | 2,384,443.23 |
| 2008-2009 Direct Costs | 25,051,423.48 | 23,330,653.61 | 23,330,653.61 |
| 2010-2011 Rate | 2.66* | 10.22* | 10.22** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 26,284,209.47 | 24,629,344.57 | 24,629,344.57 |
| Indirect costs based on rate ** multiplied by actual direct costs | 699,159.97 | 2,517,119.02 | 2,517,119.02 |
| 2010-2011 Actual Indirect Costs | 552,998.57 | 2,207,863.47 | 2,207,863.47 |
| 2008-2009 Fixed Carry Forward | -29,416.15 | -27,701.00 | -27,701.00 |
| Total Indirect Costs | 582,414.72 | 2,235,564.47 | 2,235,564.47 |
| Over/(Under) Recovery | 116,745.25 | 281,554.55 | 281,554.55 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 552,998.57 | 2,207,863.47 | 2,207,863.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 116,745.25 | 281,554.55 | 281,554.55 |
| Total Projected Indirect 2012-2013 (Numerator) | 436,253.32 | 1,926,308.92 | 1,926,308.92 |
| Direct Costs | 26,284,209.47 | 24,629,344.57 | 24,629,344.57 |
| Rate for 2012-2013 ** | 1.66* | 7.82* | 7.82** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41901**
**Form R0418**

*** Final ***

New Branches School
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 57,300.19 | 246,069.01 | 246,069.01 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 42,349.72 |
| Total Indirect Costs | 57,300.19 | 246,069.01 | 203,719.29 |
| 2008-2009 Direct Costs | 1,770,011.84 | 1,581,243.02 | 1,581,243.02 |
| 2010-2011 Rate | 3.24* | 15.56* | 12.88** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,300,206.98 | 2,055,856.85 | 2,055,856.85 |
| Indirect costs based on rate ** multiplied by actual direct costs | 74,526.71 | 308,378.53 | 264,794.36 |
| 2010-2011 Actual Indirect Costs | 111,184.16 | 355,534.29 | 355,534.29 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 42,349.72 |
| Total Indirect Costs | 111,184.16 | 355,534.29 | 313,184.57 |
| Over/(Under) Recovery | -36,657.45 | 0.00 | -48,390.21 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 111,184.16 | 355,534.29 | 355,534.29 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -36,657.45 | 0.00 | -48,390.21 |
| Total Projected Indirect 2012-2013 (Numerator) | 147,841.61 | 355,534.29 | 403,924.50 |
| Direct Costs | 2,300,206.98 | 2,055,856.85 | 2,055,856.85 |
| Rate for 2012-2013 ** | 6.43* | 17.29* | 19.65** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41904**
**Form R0418**

*** Final ***

West MI Academy of Environmental Science
4463 LEONARD ST NW
GRAND RAPIDS, MI 49534

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 7,918.74 | 299,215.25 | 299,215.25 |
| 2008-2009 Fixed Carry Forward | 1,370.35 | 14,539.84 | 14,539.84 |
| Total Indirect Costs | 6,548.39 | 284,675.41 | 284,675.41 |
| 2008-2009 Direct Costs | 3,440,404.92 | 3,149,108.41 | 3,149,108.41 |
| 2010-2011 Rate | 0.19* | 9.04* | 9.04** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,063,884.32 | 3,738,850.02 | 3,738,850.02 |
| Indirect costs based on rate ** multiplied by actual direct costs | 7,721.38 | 337,992.04 | 337,992.04 |
| 2010-2011 Actual Indirect Costs | 12,240.12 | 337,274.42 | 337,274.42 |
| 2008-2009 Fixed Carry Forward | 1,370.35 | 14,539.84 | 14,539.84 |
| Total Indirect Costs | 10,869.77 | 322,734.58 | 322,734.58 |
| Over/(Under) Recovery | -3,148.39 | 15,257.46 | 15,257.46 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 12,240.12 | 337,274.42 | 337,274.42 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -3,148.39 | 15,257.46 | 15,257.46 |
| Total Projected Indirect 2012-2013 (Numerator) | 15,388.51 | 322,016.96 | 322,016.96 |
| Direct Costs | 4,063,884.32 | 3,738,850.02 | 3,738,850.02 |
| Rate for 2012-2013 ** | 0.38* | 8.61* | 8.61** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41905**
**Form R0418**

*** Final ***

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 421,679.00 | 2,269,994.00 | 2,269,994.00 |
| 2008-2009 Fixed Carry Forward | 160,640.93 | 0.00 | 0.00 |
| Total Indirect Costs | 261,038.07 | 2,269,994.00 | 2,269,994.00 |
| 2008-2009 Direct Costs | 7,595,650.00 | 5,747,335.00 | 5,747,335.00 |
| 2010-2011 Rate | 3.44* | 39.50* | 39.50** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,032,715.00 | 7,107,824.00 | 7,107,824.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 310,725.40 | 1,066,173.60 | 1,776,956.00 |
| 2010-2011 Actual Indirect Costs | 652,686.00 | 2,577,577.00 | 2,577,577.00 |
| 2008-2009 Fixed Carry Forward | 160,640.93 | 0.00 | 0.00 |
| Total Indirect Costs | 492,045.07 | 2,577,577.00 | 2,577,577.00 |
| Over/(Under) Recovery | -181,319.67 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 652,686.00 | 2,577,577.00 | 2,577,577.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -181,319.67 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 834,005.67 | 2,577,577.00 | 2,577,577.00 |
| Direct Costs | 9,032,715.00 | 7,107,824.00 | 7,107,824.00 |
| Rate for 2012-2013 ** | 9.23* | 36.26* | 36.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41908**
**Form R0418**

*** Final ***

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,177.87 | 137,271.95 | 137,271.95 |
| 2008-2009 Fixed Carry Forward | 5,276.36 | -10,256.15 | -10,256.15 |
| Total Indirect Costs | -2,098.49 | 147,528.10 | 147,528.10 |
| 2008-2009 Direct Costs | 1,486,312.36 | 1,352,218.28 | 1,352,218.28 |
| 2010-2011 Rate | 0.00* | 10.91* | 10.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,671,217.75 | 1,554,825.51 | 1,554,825.51 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 169,631.46 | 169,631.46 |
| 2010-2011 Actual Indirect Costs | 23,212.06 | 139,604.30 | 139,604.30 |
| 2008-2009 Fixed Carry Forward | 5,276.36 | -10,256.15 | -10,256.15 |
| Total Indirect Costs | 17,935.70 | 149,860.45 | 149,860.45 |
| Over/(Under) Recovery | 0.00 | 19,771.01 | 19,771.01 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 23,212.06 | 139,604.30 | 139,604.30 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 19,771.01 | 19,771.01 |
| Total Projected Indirect 2012-2013 (Numerator) | 23,212.06 | 119,833.29 | 119,833.29 |
| Direct Costs | 1,671,217.75 | 1,554,825.51 | 1,554,825.51 |
| Rate for 2012-2013 ** | 1.39* | 7.71* | 7.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41909**
**Form R0418**

*** Final ***

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 420,794.00 | 1,559,578.00 | 1,559,578.00 |
| 2008-2009 Fixed Carry Forward | -94,977.36 | 0.00 | 0.00 |
| Total Indirect Costs | 515,771.36 | 1,559,578.00 | 1,559,578.00 |
| 2008-2009 Direct Costs | 6,135,855.00 | 4,997,071.00 | 4,997,071.00 |
| 2010-2011 Rate | 8.41* | 31.21* | 31.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,470,869.00 | 5,331,649.00 | 5,331,649.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 544,200.08 | 799,747.35 | 1,332,912.25 |
| 2010-2011 Actual Indirect Costs | 477,780.00 | 1,617,000.00 | 1,617,000.00 |
| 2008-2009 Fixed Carry Forward | -94,977.36 | 0.00 | 0.00 |
| Total Indirect Costs | 572,757.36 | 1,617,000.00 | 1,617,000.00 |
| Over/(Under) Recovery | -28,557.28 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 477,780.00 | 1,617,000.00 | 1,617,000.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -28,557.28 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 506,337.28 | 1,617,000.00 | 1,617,000.00 |
| Direct Costs | 6,470,869.00 | 5,331,649.00 | 5,331,649.00 |
| Rate for 2012-2013 ** | 7.82* | 30.33* | 30.33** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41910**
**Form R0418**

*** Final ***

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 470,152.00 | 1,659,781.00 | 1,659,781.00 |
| 2008-2009 Fixed Carry Forward | -58,366.31 | 0.00 | 0.00 |
| Total Indirect Costs | 528,518.31 | 1,659,781.00 | 1,659,781.00 |
| 2008-2009 Direct Costs | 5,832,425.00 | 4,642,796.00 | 4,642,796.00 |
| 2010-2011 Rate | 9.06* | 35.75* | 35.75** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,721,338.00 | 4,526,393.00 | 4,526,393.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 518,353.22 | 678,958.95 | 1,131,598.25 |
| 2010-2011 Actual Indirect Costs | 472,158.00 | 1,667,103.00 | 1,667,103.00 |
| 2008-2009 Fixed Carry Forward | -58,366.31 | 0.00 | 0.00 |
| Total Indirect Costs | 530,524.31 | 1,667,103.00 | 1,667,103.00 |
| Over/(Under) Recovery | -12,171.09 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 472,158.00 | 1,667,103.00 | 1,667,103.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -12,171.09 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 484,329.09 | 1,667,103.00 | 1,667,103.00 |
| Direct Costs | 5,721,338.00 | 4,526,393.00 | 4,526,393.00 |
| Rate for 2012-2013 ** | 8.47* | 36.83* | 36.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41911**
**Form R0418**

*** Final ***

Grattan Academy
12047 OLD BELDING RD NE
BELDING, MI 48809

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 20,497.12 | 154,353.12 | 154,353.12 |
| 2008-2009 Fixed Carry Forward | -5,662.30 | -12,486.98 | -12,486.98 |
| Total Indirect Costs | 26,159.42 | 166,840.10 | 166,840.10 |
| 2008-2009 Direct Costs | 1,123,849.98 | 989,993.98 | 989,993.98 |
| 2010-2011 Rate | 2.33* | 16.85* | 16.85** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,402,309.00 | 1,272,639.00 | 1,272,639.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 32,673.80 | 190,895.85 | 214,439.67 |
| 2010-2011 Actual Indirect Costs | 18,220.00 | 147,890.00 | 147,890.00 |
| 2008-2009 Fixed Carry Forward | -5,662.30 | -12,486.98 | -12,486.98 |
| Total Indirect Costs | 23,882.30 | 160,376.98 | 160,376.98 |
| Over/(Under) Recovery | 8,791.50 | 0.00 | 54,062.69 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 18,220.00 | 147,890.00 | 147,890.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 8,791.50 | 0.00 | 54,062.69 |
| Total Projected Indirect 2012-2013 (Numerator) | 9,428.50 | 147,890.00 | 93,827.31 |
| Direct Costs | 1,402,309.00 | 1,272,639.00 | 1,272,639.00 |
| Rate for 2012-2013 ** | 0.67* | 11.62* | 7.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41914**
**Form R0418**

*** Final ***

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 510,211.00 | 1,546,529.00 | 1,546,529.00 |
| 2008-2009 Fixed Carry Forward | -28,595.50 | 0.00 | 0.00 |
| Total Indirect Costs | 538,806.50 | 1,546,529.00 | 1,546,529.00 |
| 2008-2009 Direct Costs | 5,915,070.00 | 4,878,752.00 | 4,878,752.00 |
| 2010-2011 Rate | 9.11* | 31.70* | 31.70** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,108,477.00 | 5,032,110.00 | 5,032,110.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 556,482.25 | 754,816.50 | 1,258,027.50 |
| 2010-2011 Actual Indirect Costs | 576,463.00 | 1,652,830.00 | 1,652,830.00 |
| 2008-2009 Fixed Carry Forward | -28,595.50 | 0.00 | 0.00 |
| Total Indirect Costs | 605,058.50 | 1,652,830.00 | 1,652,830.00 |
| Over/(Under) Recovery | -48,576.25 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 576,463.00 | 1,652,830.00 | 1,652,830.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -48,576.25 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 625,039.25 | 1,652,830.00 | 1,652,830.00 |
| Direct Costs | 6,108,477.00 | 5,032,110.00 | 5,032,110.00 |
| Rate for 2012-2013 ** | 10.23* | 32.85* | 32.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41915**
**Form R0418**

*** Final ***

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 526,399.00 | 1,478,339.00 | 1,478,339.00 |
| 2008-2009 Fixed Carry Forward | -72,668.56 | 0.00 | 0.00 |
| Total Indirect Costs | 599,067.56 | 1,478,339.00 | 1,478,339.00 |
| 2008-2009 Direct Costs | 5,503,722.00 | 4,551,782.00 | 4,551,782.00 |
| 2010-2011 Rate | 10.88* | 32.48* | 32.48** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,490,887.00 | 4,508,934.00 | 4,508,934.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 597,408.51 | 676,340.10 | 1,127,233.50 |
| 2010-2011 Actual Indirect Costs | 566,568.00 | 1,548,521.00 | 1,548,521.00 |
| 2008-2009 Fixed Carry Forward | -72,668.56 | 0.00 | 0.00 |
| Total Indirect Costs | 639,236.56 | 1,548,521.00 | 1,548,521.00 |
| Over/(Under) Recovery | -41,828.05 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 566,568.00 | 1,548,521.00 | 1,548,521.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -41,828.05 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 608,396.05 | 1,548,521.00 | 1,548,521.00 |
| Direct Costs | 5,490,887.00 | 4,508,934.00 | 4,508,934.00 |
| Rate for 2012-2013 ** | 11.08* | 34.34* | 34.34** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41916**
**Form R0418**

*** Final ***

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 496,902.00 | 1,630,114.00 | 1,630,114.00 |
| 2008-2009 Fixed Carry Forward | -8,655.09 | 0.00 | 0.00 |
| Total Indirect Costs | 505,557.09 | 1,630,114.00 | 1,630,114.00 |
| 2008-2009 Direct Costs | 5,728,875.00 | 4,595,663.00 | 4,595,663.00 |
| 2010-2011 Rate | 8.82* | 35.47* | 35.47** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,739,634.00 | 4,634,730.00 | 4,634,730.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 506,235.72 | 695,209.50 | 1,158,682.50 |
| 2010-2011 Actual Indirect Costs | 550,704.00 | 1,655,608.00 | 1,655,608.00 |
| 2008-2009 Fixed Carry Forward | -8,655.09 | 0.00 | 0.00 |
| Total Indirect Costs | 559,359.09 | 1,655,608.00 | 1,655,608.00 |
| Over/(Under) Recovery | -53,123.37 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 550,704.00 | 1,655,608.00 | 1,655,608.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -53,123.37 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 603,827.37 | 1,655,608.00 | 1,655,608.00 |
| Direct Costs | 5,739,634.00 | 4,634,730.00 | 4,634,730.00 |
| Rate for 2012-2013 ** | 10.52* | 35.72* | 35.72** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41917**
**Form R0418**

*** Final ***

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 233,679.27 | 535,776.32 | 535,776.32 |
| 2008-2009 Fixed Carry Forward | 77,416.66 | 0.00 | 74,383.64 |
| Total Indirect Costs | 156,262.61 | 535,776.32 | 461,392.68 |
| 2008-2009 Direct Costs | 4,117,981.73 | 3,815,884.68 | 3,815,884.68 |
| 2010-2011 Rate | 3.79* | 14.04* | 12.09** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,288,761.62 | 3,937,864.15 | 3,937,864.15 |
| Indirect costs based on rate ** multiplied by actual direct costs | 162,544.07 | 552,876.13 | 476,087.78 |
| 2010-2011 Actual Indirect Costs | 281,505.33 | 632,402.80 | 632,402.80 |
| 2008-2009 Fixed Carry Forward | 77,416.66 | 0.00 | 74,383.64 |
| Total Indirect Costs | 204,088.67 | 632,402.80 | 558,019.16 |
| Over/(Under) Recovery | -41,544.60 | -79,526.67 | -81,931.38 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 281,505.33 | 632,402.80 | 632,402.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -41,544.60 | -79,526.67 | -81,931.38 |
| Total Projected Indirect 2012-2013 (Numerator) | 323,049.93 | 711,929.47 | 714,334.18 |
| Direct Costs | 4,288,761.62 | 3,937,864.15 | 3,937,864.15 |
| Rate for 2012-2013 ** | 7.53* | 18.08* | 18.14** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41918**
**Form R0418**

*** Final ***

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 146,185.76 | 499,631.16 | 499,631.16 |
| 2008-2009 Fixed Carry Forward | -5,658.57 | 0.00 | 0.00 |
| Total Indirect Costs | 151,844.33 | 499,631.16 | 499,631.16 |
| 2008-2009 Direct Costs | 1,896,853.08 | 1,543,407.68 | 1,543,407.68 |
| 2010-2011 Rate | 8.01* | 32.37* | 32.37** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,994,652.26 | 1,675,246.64 | 1,675,246.64 |
| Indirect costs based on rate ** multiplied by actual direct costs | 159,771.65 | 251,287.00 | 418,811.66 |
| 2010-2011 Actual Indirect Costs | 168,973.40 | 488,379.02 | 488,379.02 |
| 2008-2009 Fixed Carry Forward | -5,658.57 | 0.00 | 0.00 |
| Total Indirect Costs | 174,631.97 | 488,379.02 | 488,379.02 |
| Over/(Under) Recovery | -14,860.32 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 168,973.40 | 488,379.02 | 488,379.02 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -14,860.32 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 183,833.72 | 488,379.02 | 488,379.02 |
| Direct Costs | 1,994,652.26 | 1,675,246.64 | 1,675,246.64 |
| Rate for 2012-2013 ** | 9.22* | 29.15* | 29.15** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41919**
**Form R0418**

*** Final ***

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 189,370.00 | 1,588,279.00 | 1,588,279.00 |
| 2008-2009 Fixed Carry Forward | -31,675.02 | 0.00 | 0.00 |
| Total Indirect Costs | 221,045.02 | 1,588,279.00 | 1,588,279.00 |
| 2008-2009 Direct Costs | 5,601,902.00 | 4,202,993.00 | 4,202,993.00 |
| 2010-2011 Rate | 3.95* | 37.79* | 37.79** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,930,977.00 | 4,516,113.00 | 4,516,113.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 234,273.59 | 677,416.95 | 1,129,028.25 |
| 2010-2011 Actual Indirect Costs | 239,396.00 | 1,654,260.00 | 1,654,260.00 |
| 2008-2009 Fixed Carry Forward | -31,675.02 | 0.00 | 0.00 |
| Total Indirect Costs | 271,071.02 | 1,654,260.00 | 1,654,260.00 |
| Over/(Under) Recovery | -36,797.43 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 239,396.00 | 1,654,260.00 | 1,654,260.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -36,797.43 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 276,193.43 | 1,654,260.00 | 1,654,260.00 |
| Direct Costs | 5,930,977.00 | 4,516,113.00 | 4,516,113.00 |
| Rate for 2012-2013 ** | 4.66* | 36.63* | 36.63** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41920**
**Form R0418**

*** Final ***

Chandler Woods Charter Academy
6895 SAMRICK AVE Private
BELMONT, MI 49306

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 443,273.00 | 1,583,203.00 | 1,583,203.00 |
| 2008-2009 Fixed Carry Forward | -99,629.31 | 0.00 | 0.00 |
| Total Indirect Costs | 542,902.31 | 1,583,203.00 | 1,583,203.00 |
| 2008-2009 Direct Costs | 5,471,248.00 | 4,331,318.00 | 4,331,318.00 |
| 2010-2011 Rate | 9.92* | 36.55* | 36.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,433,902.00 | 4,302,257.00 | 4,302,257.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 539,043.08 | 645,338.55 | 1,075,564.25 |
| 2010-2011 Actual Indirect Costs | 401,391.00 | 1,533,036.00 | 1,533,036.00 |
| 2008-2009 Fixed Carry Forward | -99,629.31 | 0.00 | 0.00 |
| Total Indirect Costs | 501,020.31 | 1,533,036.00 | 1,533,036.00 |
| Over/(Under) Recovery | 38,022.77 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 401,391.00 | 1,533,036.00 | 1,533,036.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 38,022.77 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 363,368.23 | 1,533,036.00 | 1,533,036.00 |
| Direct Costs | 5,433,902.00 | 4,302,257.00 | 4,302,257.00 |
| Rate for 2012-2013 ** | 6.69* | 35.63* | 35.63** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41921**
**Form R0418**

*** Final ***

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 12,244.47 | 252,611.83 | 252,611.83 |
| 2008-2009 Fixed Carry Forward | -211.81 | -28,861.46 | -28,861.46 |
| Total Indirect Costs | 12,456.28 | 281,473.29 | 281,473.29 |
| 2008-2009 Direct Costs | 1,880,103.13 | 1,639,735.77 | 1,639,735.77 |
| 2010-2011 Rate | 0.66* | 17.17* | 17.17** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,844,140.71 | 1,670,727.46 | 1,670,727.46 |
| Indirect costs based on rate ** multiplied by actual direct costs | 12,171.33 | 250,609.12 | 286,863.90 |
| 2010-2011 Actual Indirect Costs | 45,057.77 | 218,471.02 | 218,471.02 |
| 2008-2009 Fixed Carry Forward | -211.81 | -28,861.46 | -28,861.46 |
| Total Indirect Costs | 45,269.58 | 247,332.48 | 247,332.48 |
| Over/(Under) Recovery | -33,098.25 | 0.00 | 39,531.42 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 45,057.77 | 218,471.02 | 218,471.02 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -33,098.25 | 0.00 | 39,531.42 |
| Total Projected Indirect 2012-2013 (Numerator) | 78,156.02 | 218,471.02 | 178,939.60 |
| Direct Costs | 1,844,140.71 | 1,670,727.46 | 1,670,727.46 |
| Rate for 2012-2013 ** | 4.24* | 13.08* | 10.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41922**
**Form R0418**

*** Final ***

Lighthouse Academy
3300 36TH ST SE
Kentwood, MI 49512

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 25,165.00 | 123,420.00 | 123,420.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 25,165.00 | 123,420.00 | 123,420.00 |
| 2008-2009 Direct Costs | 852,076.00 | 753,821.00 | 753,821.00 |
| 2010-2011 Rate | 2.95* | 16.37* | 16.37** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,332,935.00 | 2,127,674.00 | 2,127,674.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 68,821.58 | 319,151.10 | 348,300.23 |
| 2010-2011 Actual Indirect Costs | 71,034.00 | 276,295.00 | 276,295.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 71,034.00 | 276,295.00 | 276,295.00 |
| Over/(Under) Recovery | -2,212.42 | 0.00 | 72,005.23 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 71,034.00 | 276,295.00 | 276,295.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -2,212.42 | 0.00 | 72,005.23 |
| Total Projected Indirect 2012-2013 (Numerator) | 73,246.42 | 276,295.00 | 204,289.77 |
| Direct Costs | 2,332,935.00 | 2,127,674.00 | 2,127,674.00 |
| Rate for 2012-2013 ** | 3.14* | 12.99* | 9.60** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41923**
**Form R0418**

*** Final ***

Wellspring Preparatory High School
1031 PAGE NE
GRAND RAPIDS, MI 49505

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,735,976.00 | 1,237,405.00 | 1,237,405.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 87,777.00 | 586,348.00 | 586,348.00 |
| Total Indirect Costs | 87,777.00 | 586,348.00 | 586,348.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 87,777.00 | 586,348.00 | 586,348.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 87,777.00 | 586,348.00 | 586,348.00 |
| Direct Costs | 1,735,976.00 | 1,237,405.00 | 1,237,405.00 |
| Rate for 2012-2013 ** | 5.06* | 47.39* | 47.39** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41924**
**Form R0418**

*** Final ***

West Michigan Aviation Academy
5363 44th Street, S.E.
Grand Rapids, MI 49512

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,096,125.00 | 968,604.00 | 968,604.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 35,240.00 | 162,761.00 | 162,761.00 |
| Total Indirect Costs | 35,240.00 | 162,761.00 | 162,761.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 35,240.00 | 162,761.00 | 162,761.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 35,240.00 | 162,761.00 | 162,761.00 |
| Direct Costs | 1,096,125.00 | 968,604.00 | 968,604.00 |
| Rate for 2012-2013 ** | 3.21* | 16.80* | 16.80** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 41925**
**Form R0418**

*** Final ***

Michigan Virtual Charter Academy
678 Front Avenue, NW, Suite 265
Grand Rapids, MI 49504

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,531,079.00 | 2,478,917.00 | 2,478,917.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 189,588.00 | 241,750.00 | 241,750.00 |
| Total Indirect Costs | 189,588.00 | 241,750.00 | 241,750.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 189,588.00 | 241,750.00 | 241,750.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 189,588.00 | 241,750.00 | 241,750.00 |
| Direct Costs | 2,531,079.00 | 2,478,917.00 | 2,478,917.00 |
| Rate for 2012-2013 ** | 7.49* | 9.75* | 9.75** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 42030**
**Form R0418**

*** Final ***

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 14,117.94 | 14,117.94 |
| 2008-2009 Fixed Carry Forward | 0.00 | -4,116.51 | -4,116.51 |
| Total Indirect Costs | 0.00 | 18,234.45 | 18,234.45 |
| 2008-2009 Direct Costs | 143,664.17 | 129,546.23 | 129,546.23 |
| 2010-2011 Rate | 0.00* | 14.08* | 14.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 176,544.42 | 163,723.76 | 163,723.76 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 23,052.31 | 23,052.31 |
| 2010-2011 Actual Indirect Costs | 0.00 | 12,820.66 | 12,820.66 |
| 2008-2009 Fixed Carry Forward | 0.00 | -4,116.51 | -4,116.51 |
| Total Indirect Costs | 0.00 | 16,937.17 | 16,937.17 |
| Over/(Under) Recovery | 0.00 | 6,115.14 | 6,115.14 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 12,820.66 | 12,820.66 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 6,115.14 | 6,115.14 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 6,705.52 | 6,705.52 |
| Direct Costs | 176,544.42 | 163,723.76 | 163,723.76 |
| Rate for 2012-2013 ** | 0.00* | 4.10* | 4.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 43040**
**Form R0418**

*** Final ***

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 478,158.35 | 1,170,557.50 | 1,170,557.50 |
| 2008-2009 Fixed Carry Forward | -185,833.70 | 0.00 | -277,923.72 |
| Total Indirect Costs | 663,992.05 | 1,170,557.50 | 1,448,481.22 |
| 2008-2009 Direct Costs | 6,681,377.55 | 5,988,978.40 | 5,988,978.40 |
| 2010-2011 Rate | 9.94* | 19.55* | 24.19** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,103,678.31 | 6,469,267.91 | 6,469,267.91 |
| Indirect costs based on rate ** multiplied by actual direct costs | 706,105.62 | 970,390.19 | 1,564,915.91 |
| 2010-2011 Actual Indirect Costs | 397,592.49 | 1,032,002.89 | 1,032,002.89 |
| 2008-2009 Fixed Carry Forward | -185,833.70 | 0.00 | -277,923.72 |
| Total Indirect Costs | 583,426.19 | 1,032,002.89 | 1,309,926.61 |
| Over/(Under) Recovery | 122,679.43 | 0.00 | 254,989.30 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 397,592.49 | 1,032,002.89 | 1,032,002.89 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 122,679.43 | 0.00 | 254,989.30 |
| Total Projected Indirect 2012-2013 (Numerator) | 274,913.06 | 1,032,002.89 | 777,013.59 |
| Direct Costs | 7,103,678.31 | 6,469,267.91 | 6,469,267.91 |
| Rate for 2012-2013 ** | 3.87* | 15.95* | 12.01** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 44000**
**Form R0418**

*** Final ***

Lapeer ISD
1996 WEST OREGON ST
LAPEER, MI 48446

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,332,612.06 | 2,531,521.02 | 2,531,521.02 |
| 2008-2009 Fixed Carry Forward | -105,808.26 | 0.00 | 0.00 |
| Total Indirect Costs | 1,438,420.32 | 2,531,521.02 | 2,531,521.02 |
| 2008-2009 Direct Costs | 10,422,282.34 | 9,223,373.38 | 9,223,373.38 |
| 2010-2011 Rate | 13.80* | 27.45* | 27.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,308,270.72 | 10,649,886.28 | 10,649,886.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,560,541.36 | 1,597,482.94 | 2,662,471.57 |
| 2010-2011 Actual Indirect Costs | 1,245,922.36 | 1,904,306.80 | 1,904,306.80 |
| 2008-2009 Fixed Carry Forward | -105,808.26 | 0.00 | 0.00 |
| Total Indirect Costs | 1,351,730.62 | 1,904,306.80 | 1,904,306.80 |
| Over/(Under) Recovery | 208,810.74 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,245,922.36 | 1,904,306.80 | 1,904,306.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 208,810.74 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,037,111.62 | 1,904,306.80 | 1,904,306.80 |
| Direct Costs | 11,308,270.72 | 10,649,886.28 | 10,649,886.28 |
| Rate for 2012-2013 ** | 9.17* | 17.88* | 17.88** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 44010**
**Form R0418**

*** Final ***

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,434,612.68 | 5,942,138.36 | 5,942,138.36 |
| 2008-2009 Fixed Carry Forward | -88,125.16 | 57,302.16 | 57,302.16 |
| Total Indirect Costs | 1,522,737.84 | 5,884,836.20 | 5,884,836.20 |
| 2008-2009 Direct Costs | 54,125,531.32 | 49,618,005.64 | 49,618,005.64 |
| 2010-2011 Rate | 2.81* | 11.86* | 11.86** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 53,242,248.13 | 49,312,855.04 | 49,312,855.04 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,496,107.17 | 5,848,504.61 | 5,848,504.61 |
| 2010-2011 Actual Indirect Costs | 1,097,892.66 | 5,027,285.75 | 5,027,285.75 |
| 2008-2009 Fixed Carry Forward | -88,125.16 | 57,302.16 | 57,302.16 |
| Total Indirect Costs | 1,186,017.82 | 4,969,983.59 | 4,969,983.59 |
| Over/(Under) Recovery | 310,089.35 | 878,521.02 | 878,521.02 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,097,892.66 | 5,027,285.75 | 5,027,285.75 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 310,089.35 | 878,521.02 | 878,521.02 |
| Total Projected Indirect 2012-2013 (Numerator) | 787,803.31 | 4,148,764.73 | 4,148,764.73 |
| Direct Costs | 53,242,248.13 | 49,312,855.04 | 49,312,855.04 |
| Rate for 2012-2013 ** | 1.48* | 8.41* | 8.41** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 44020**
**Form R0418**

*** Final ***

Almont Community Schools
401 CHURCH ST
ALMONT, MI 48003

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 277,903.54 | 1,677,752.48 | 1,677,752.48 |
| 2008-2009 Fixed Carry Forward | 43,751.54 | 0.00 | 145,995.10 |
| Total Indirect Costs | 234,152.00 | 1,677,752.48 | 1,531,757.38 |
| 2008-2009 Direct Costs | 14,787,350.49 | 13,387,501.55 | 13,387,501.55 |
| 2010-2011 Rate | 1.58* | 12.53* | 11.44** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,594,374.01 | 12,350,053.12 | 12,350,053.12 |
| Indirect costs based on rate ** multiplied by actual direct costs | 214,791.11 | 1,547,461.66 | 1,412,846.08 |
| 2010-2011 Actual Indirect Costs | 376,254.63 | 1,620,575.52 | 1,620,575.52 |
| 2008-2009 Fixed Carry Forward | 43,751.54 | 0.00 | 145,995.10 |
| Total Indirect Costs | 332,503.09 | 1,620,575.52 | 1,474,580.42 |
| Over/(Under) Recovery | -117,711.98 | -73,113.86 | -61,734.34 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 376,254.63 | 1,620,575.52 | 1,620,575.52 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -117,711.98 | -73,113.86 | -61,734.34 |
| Total Projected Indirect 2012-2013 (Numerator) | 493,966.61 | 1,693,689.38 | 1,682,309.86 |
| Direct Costs | 13,594,374.01 | 12,350,053.12 | 12,350,053.12 |
| Rate for 2012-2013 ** | 3.63* | 13.71* | 13.62** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 44050**
**Form R0418**

*** Final ***

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 100,142.18 | 624,759.73 | 624,759.73 |
| 2008-2009 Fixed Carry Forward | 1,689.60 | 76,507.85 | 76,486.19 |
| Total Indirect Costs | 98,452.58 | 548,251.88 | 548,273.54 |
| 2008-2009 Direct Costs | 5,566,081.11 | 5,041,463.56 | 5,041,463.56 |
| 2010-2011 Rate | 1.77* | 10.87* | 10.88** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,496,506.35 | 5,056,659.72 | 5,056,659.72 |
| Indirect costs based on rate ** multiplied by actual direct costs | 97,288.16 | 549,658.91 | 550,164.58 |
| 2010-2011 Actual Indirect Costs | 103,029.73 | 542,876.36 | 542,876.36 |
| 2008-2009 Fixed Carry Forward | 1,689.60 | 76,507.85 | 76,486.19 |
| Total Indirect Costs | 101,340.13 | 466,368.51 | 466,390.17 |
| Over/(Under) Recovery | -4,051.97 | 83,290.40 | 83,774.41 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 103,029.73 | 542,876.36 | 542,876.36 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -4,051.97 | 83,290.40 | 83,774.41 |
| Total Projected Indirect 2012-2013 (Numerator) | 107,081.70 | 459,585.96 | 459,101.95 |
| Direct Costs | 5,496,506.35 | 5,056,659.72 | 5,056,659.72 |
| Rate for 2012-2013 ** | 1.95* | 9.09* | 9.08** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 44060**
**Form R0418**

*** Final ***

Imlay City Community Schools
634 W BORLAND RD
IMLAY CITY, MI 48444

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 400,983.13 | 2,327,560.22 | 2,327,560.22 |
| 2008-2009 Fixed Carry Forward | -46,292.64 | 47,602.26 | 47,428.41 |
| Total Indirect Costs | 447,275.77 | 2,279,957.96 | 2,280,131.81 |
| 2008-2009 Direct Costs | 18,617,810.29 | 16,691,233.20 | 16,691,233.20 |
| 2010-2011 Rate | 2.40* | 13.66* | 13.66** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 18,035,174.04 | 16,458,824.59 | 16,458,824.59 |
| Indirect costs based on rate ** multiplied by actual direct costs | 432,844.18 | 2,248,275.44 | 2,248,275.44 |
| 2010-2011 Actual Indirect Costs | 415,919.57 | 1,992,269.02 | 1,992,269.02 |
| 2008-2009 Fixed Carry Forward | -46,292.64 | 47,602.26 | 47,428.41 |
| Total Indirect Costs | 462,212.21 | 1,944,666.76 | 1,944,840.61 |
| Over/(Under) Recovery | -29,368.03 | 303,608.68 | 303,434.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 415,919.57 | 1,992,269.02 | 1,992,269.02 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -29,368.03 | 303,608.68 | 303,434.83 |
| Total Projected Indirect 2012-2013 (Numerator) | 445,287.60 | 1,688,660.34 | 1,688,834.19 |
| Direct Costs | 18,035,174.04 | 16,458,824.59 | 16,458,824.59 |
| Rate for 2012-2013 ** | 2.47* | 10.26* | 10.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 44090**
**Form R0418**

*** Final ***

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 588,155.37 | 2,733,168.98 | 2,733,168.98 |
| 2008-2009 Fixed Carry Forward | -91,852.84 | -244,606.82 | -244,606.82 |
| Total Indirect Costs | 680,008.21 | 2,977,775.80 | 2,977,775.80 |
| 2008-2009 Direct Costs | 20,703,546.96 | 18,558,533.35 | 18,558,533.35 |
| 2010-2011 Rate | 3.28* | 16.05* | 16.05** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,817,699.30 | 17,872,270.38 | 17,872,270.38 |
| Indirect costs based on rate ** multiplied by actual direct costs | 650,020.54 | 2,680,840.56 | 2,868,499.40 |
| 2010-2011 Actual Indirect Costs | 529,574.64 | 2,475,003.56 | 2,475,003.56 |
| 2008-2009 Fixed Carry Forward | -91,852.84 | -244,606.82 | -244,606.82 |
| Total Indirect Costs | 621,427.48 | 2,719,610.38 | 2,719,610.38 |
| Over/(Under) Recovery | 28,593.06 | 0.00 | 148,889.02 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 529,574.64 | 2,475,003.56 | 2,475,003.56 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 28,593.06 | 0.00 | 148,889.02 |
| Total Projected Indirect 2012-2013 (Numerator) | 500,981.58 | 2,475,003.56 | 2,326,114.54 |
| Direct Costs | 19,817,699.30 | 17,872,270.38 | 17,872,270.38 |
| Rate for 2012-2013 ** | 2.53* | 13.85* | 13.02** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 44901**
**Form R0418**

*** Final ***

Chatfield School
231 LAKE DR
LAPEER, MI 48446

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 48,988.73 | 344,671.54 | 344,671.54 |
| 2008-2009 Fixed Carry Forward | 107,353.10 | 0.00 | 109,188.09 |
| Total Indirect Costs | -58,364.37 | 344,671.54 | 235,483.45 |
| 2008-2009 Direct Costs | 2,747,933.24 | 2,452,250.43 | 2,452,250.43 |
| 2010-2011 Rate | 0.00* | 14.06* | 9.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,967,414.19 | 2,659,654.14 | 2,659,654.14 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 373,947.37 | 255,326.80 |
| 2010-2011 Actual Indirect Costs | 98,130.03 | 405,890.08 | 405,890.08 |
| 2008-2009 Fixed Carry Forward | 107,353.10 | 0.00 | 109,188.09 |
| Total Indirect Costs | -9,223.07 | 405,890.08 | 296,701.99 |
| Over/(Under) Recovery | 0.00 | -31,942.71 | -41,375.19 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 98,130.03 | 405,890.08 | 405,890.08 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | -31,942.71 | -41,375.19 |
| Total Projected Indirect 2012-2013 (Numerator) | 98,130.03 | 437,832.79 | 447,265.27 |
| Direct Costs | 2,967,414.19 | 2,659,654.14 | 2,659,654.14 |
| Rate for 2012-2013 ** | 3.31* | 16.46* | 16.82** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 45010**
**Form R0418**

*** Final ***

Glen Lake Community Schools
3375 WEST BURDICKVILLE RD
MAPLE CITY, MI 49664

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 130,552.96 | 851,091.11 | 851,091.11 |
| 2008-2009 Fixed Carry Forward | -4,810.17 | 136,505.84 | 136,505.84 |
| Total Indirect Costs | 135,363.13 | 714,585.27 | 714,585.27 |
| 2008-2009 Direct Costs | 8,353,491.36 | 7,632,953.21 | 7,632,953.21 |
| 2010-2011 Rate | 1.62* | 9.36* | 9.36** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,766,834.57 | 7,998,909.16 | 7,998,909.16 |
| Indirect costs based on rate ** multiplied by actual direct costs | 142,022.72 | 748,697.90 | 748,697.90 |
| 2010-2011 Actual Indirect Costs | 212,043.22 | 979,968.63 | 979,968.63 |
| 2008-2009 Fixed Carry Forward | -4,810.17 | 136,505.84 | 136,505.84 |
| Total Indirect Costs | 216,853.39 | 843,462.79 | 843,462.79 |
| Over/(Under) Recovery | -74,830.67 | -94,764.89 | -94,764.89 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 212,043.22 | 979,968.63 | 979,968.63 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -74,830.67 | -94,764.89 | -94,764.89 |
| Total Projected Indirect 2012-2013 (Numerator) | 286,873.89 | 1,074,733.52 | 1,074,733.52 |
| Direct Costs | 8,766,834.57 | 7,998,909.16 | 7,998,909.16 |
| Rate for 2012-2013 ** | 3.27* | 13.44* | 13.44** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 45020**
**Form R0418**

*** Final ***

Leland Public School District
P.O. Box 498
Leland, MI 49654

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 247,149.90 | 686,829.85 | 686,829.85 |
| 2008-2009 Fixed Carry Forward | -41,245.44 | -36,920.04 | -39,605.28 |
| Total Indirect Costs | 288,395.34 | 723,749.89 | 726,435.13 |
| 2008-2009 Direct Costs | 4,903,346.25 | 4,463,666.30 | 4,463,666.30 |
| 2010-2011 Rate | 5.88* | 16.21* | 16.27** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,971,780.25 | 4,546,147.69 | 4,546,147.69 |
| Indirect costs based on rate ** multiplied by actual direct costs | 292,340.68 | 681,922.15 | 739,658.23 |
| 2010-2011 Actual Indirect Costs | 263,845.88 | 689,478.44 | 689,478.44 |
| 2008-2009 Fixed Carry Forward | -41,245.44 | -36,920.04 | -39,605.28 |
| Total Indirect Costs | 305,091.32 | 726,398.48 | 729,083.72 |
| Over/(Under) Recovery | -12,750.64 | 0.00 | 10,574.51 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 263,845.88 | 689,478.44 | 689,478.44 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -12,750.64 | 0.00 | 10,574.51 |
| Total Projected Indirect 2012-2013 (Numerator) | 276,596.52 | 689,478.44 | 678,903.93 |
| Direct Costs | 4,971,780.25 | 4,546,147.69 | 4,546,147.69 |
| Rate for 2012-2013 ** | 5.56* | 15.17* | 14.93** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 45040**
**Form R0418**

*** Final ***

Northport Public School District
P.O. Box 188
Northport, MI 49670

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 115,928.57 | 520,205.64 | 520,205.64 |
| 2008-2009 Fixed Carry Forward | 27,477.31 | 0.00 | 42,478.27 |
| Total Indirect Costs | 88,451.26 | 520,205.64 | 477,727.37 |
| 2008-2009 Direct Costs | 3,207,883.99 | 2,803,606.92 | 2,803,606.92 |
| 2010-2011 Rate | 2.76* | 18.55* | 17.04** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,617,852.98 | 3,183,365.61 | 3,183,365.61 |
| Indirect costs based on rate ** multiplied by actual direct costs | 99,852.74 | 477,504.84 | 542,445.50 |
| 2010-2011 Actual Indirect Costs | 133,634.42 | 568,121.79 | 568,121.79 |
| 2008-2009 Fixed Carry Forward | 27,477.31 | 0.00 | 42,478.27 |
| Total Indirect Costs | 106,157.11 | 568,121.79 | 525,643.52 |
| Over/(Under) Recovery | -6,304.37 | 0.00 | 16,801.98 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 133,634.42 | 568,121.79 | 568,121.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -6,304.37 | 0.00 | 16,801.98 |
| Total Projected Indirect 2012-2013 (Numerator) | 139,938.79 | 568,121.79 | 551,319.81 |
| Direct Costs | 3,617,852.98 | 3,183,365.61 | 3,183,365.61 |
| Rate for 2012-2013 ** | 3.87* | 17.85* | 17.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 45050**
**Form R0418**

*** Final ***

Suttons Bay Public Schools
P.O. Box 367
Suttons Bay, MI 49682

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 252,541.79 | 1,016,348.05 | 1,016,348.05 |
| 2008-2009 Fixed Carry Forward | 21,626.52 | -9,672.85 | -11,088.93 |
| Total Indirect Costs | 230,915.27 | 1,026,020.90 | 1,027,436.98 |
| 2008-2009 Direct Costs | 8,327,106.02 | 7,563,299.76 | 7,563,299.76 |
| 2010-2011 Rate | 2.77* | 13.57* | 13.58** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,141,566.05 | 6,466,216.03 | 6,466,216.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 197,821.38 | 877,465.52 | 878,112.14 |
| 2010-2011 Actual Indirect Costs | 233,683.36 | 909,033.38 | 909,033.38 |
| 2008-2009 Fixed Carry Forward | 21,626.52 | -9,672.85 | -11,088.93 |
| Total Indirect Costs | 212,056.84 | 918,706.23 | 920,122.31 |
| Over/(Under) Recovery | -14,235.46 | -41,240.71 | -42,010.17 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 233,683.36 | 909,033.38 | 909,033.38 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -14,235.46 | -41,240.71 | -42,010.17 |
| Total Projected Indirect 2012-2013 (Numerator) | 247,918.82 | 950,274.09 | 951,043.55 |
| Direct Costs | 7,141,566.05 | 6,466,216.03 | 6,466,216.03 |
| Rate for 2012-2013 ** | 3.47* | 14.70* | 14.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 45901**
**Form R0418**

*** Final ***

Leelanau Montessori Public School Academy
310 S. Elm Street
Suttons Bay, MI 49682

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 579,901.00 | 531,537.00 | 531,537.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 0.00 | 48,364.00 | 48,364.00 |
| Total Indirect Costs | 0.00 | 48,364.00 | 48,364.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 48,364.00 | 48,364.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 48,364.00 | 48,364.00 |
| Direct Costs | 579,901.00 | 531,537.00 | 531,537.00 |
| Rate for 2012-2013 ** | 0.00* | 9.10* | 9.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46000**
**Form R0418**

*** Final ***

Lenawee ISD
4107 NORTH ADRIAN HWY
ADRIAN, MI 49221

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,385,803.97 | 4,842,959.79 | 4,842,959.79 |
| 2008-2009 Fixed Carry Forward | -67,995.24 | 12,634.95 | 19,829.18 |
| Total Indirect Costs | 2,453,799.21 | 4,830,324.84 | 4,823,130.61 |
| 2008-2009 Direct Costs | 36,869,591.97 | 34,412,436.15 | 34,412,436.15 |
| 2010-2011 Rate | 6.66* | 14.04* | 14.02** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 37,326,390.36 | 35,334,876.14 | 35,334,876.14 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,485,937.60 | 4,961,016.61 | 4,953,949.63 |
| 2010-2011 Actual Indirect Costs | 2,086,905.60 | 4,078,419.82 | 4,078,419.82 |
| 2008-2009 Fixed Carry Forward | -67,995.24 | 12,634.95 | 19,829.18 |
| Total Indirect Costs | 2,154,900.84 | 4,065,784.87 | 4,058,590.64 |
| Over/(Under) Recovery | 331,036.76 | 895,231.74 | 895,358.99 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,086,905.60 | 4,078,419.82 | 4,078,419.82 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 331,036.76 | 895,231.74 | 895,358.99 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,755,868.84 | 3,183,188.08 | 3,183,060.83 |
| Direct Costs | 37,326,390.36 | 35,334,876.14 | 35,334,876.14 |
| Rate for 2012-2013 ** | 4.70* | 9.01* | 9.01** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46010**
**Form R0418**

*** Final ***

Adrian, School District of the City of
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,295,918.05 | 4,688,987.79 | 4,688,987.79 |
| 2008-2009 Fixed Carry Forward | 18,060.63 | 0.00 | 468,411.67 |
| Total Indirect Costs | 1,277,857.42 | 4,688,987.79 | 4,220,576.12 |
| 2008-2009 Direct Costs | 32,379,525.86 | 28,986,456.12 | 28,986,456.12 |
| 2010-2011 Rate | 3.95* | 16.18* | 14.56** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 32,214,849.34 | 29,477,540.77 | 29,477,540.77 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,272,486.55 | 4,421,631.12 | 4,291,929.94 |
| 2010-2011 Actual Indirect Costs | 1,263,636.27 | 4,000,944.84 | 4,000,944.84 |
| 2008-2009 Fixed Carry Forward | 18,060.63 | 0.00 | 468,411.67 |
| Total Indirect Costs | 1,245,575.64 | 4,000,944.84 | 3,532,533.17 |
| Over/(Under) Recovery | 26,910.91 | 0.00 | 759,396.77 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,263,636.27 | 4,000,944.84 | 4,000,944.84 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 26,910.91 | 0.00 | 759,396.77 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,236,725.36 | 4,000,944.84 | 3,241,548.07 |
| Direct Costs | 32,214,849.34 | 29,477,540.77 | 29,477,540.77 |
| Rate for 2012-2013 ** | 3.84* | 13.57* | 11.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46020**
**Form R0418**

*** Final ***

Addison Community Schools
219 N COMSTOCK ST
ADDISON, MI 49220

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 253,459.95 | 1,334,210.33 | 1,334,210.33 |
| 2008-2009 Fixed Carry Forward | 14,146.95 | 0.00 | 75,255.03 |
| Total Indirect Costs | 239,313.00 | 1,334,210.33 | 1,258,955.30 |
| 2008-2009 Direct Costs | 8,124,555.26 | 7,043,804.88 | 7,043,804.88 |
| 2010-2011 Rate | 2.95* | 18.94* | 17.87** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,030,751.33 | 7,125,081.93 | 7,125,081.93 |
| Indirect costs based on rate ** multiplied by actual direct costs | 236,907.16 | 1,068,762.29 | 1,273,252.14 |
| 2010-2011 Actual Indirect Costs | 213,306.10 | 1,118,975.50 | 1,118,975.50 |
| 2008-2009 Fixed Carry Forward | 14,146.95 | 0.00 | 75,255.03 |
| Total Indirect Costs | 199,159.15 | 1,118,975.50 | 1,043,720.47 |
| Over/(Under) Recovery | 37,748.01 | 0.00 | 229,531.67 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 213,306.10 | 1,118,975.50 | 1,118,975.50 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 37,748.01 | 0.00 | 229,531.67 |
| Total Projected Indirect 2012-2013 (Numerator) | 175,558.09 | 1,118,975.50 | 889,443.83 |
| Direct Costs | 8,030,751.33 | 7,125,081.93 | 7,125,081.93 |
| Rate for 2012-2013 ** | 2.19* | 15.70* | 12.48** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46040**
**Form R0418**

*** Final ***

Blissfield Community Schools
630 SOUTH LANE ST
BLISSFIELD, MI 49228

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 409,418.36 | 1,325,130.30 | 1,325,130.30 |
| 2008-2009 Fixed Carry Forward | -2,473.90 | 0.00 | 86,371.71 |
| Total Indirect Costs | 411,892.26 | 1,325,130.30 | 1,238,758.59 |
| 2008-2009 Direct Costs | 10,249,471.56 | 9,333,759.62 | 9,333,759.62 |
| 2010-2011 Rate | 4.02* | 14.20* | 13.27** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,938,720.15 | 9,120,695.73 | 9,120,695.73 |
| Indirect costs based on rate ** multiplied by actual direct costs | 399,536.55 | 1,295,138.79 | 1,210,316.32 |
| 2010-2011 Actual Indirect Costs | 277,286.67 | 1,095,311.09 | 1,095,311.09 |
| 2008-2009 Fixed Carry Forward | -2,473.90 | 0.00 | 86,371.71 |
| Total Indirect Costs | 279,760.57 | 1,095,311.09 | 1,008,939.38 |
| Over/(Under) Recovery | 119,775.98 | 199,827.70 | 201,376.94 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 277,286.67 | 1,095,311.09 | 1,095,311.09 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 119,775.98 | 199,827.70 | 201,376.94 |
| Total Projected Indirect 2012-2013 (Numerator) | 157,510.69 | 895,483.39 | 893,934.15 |
| Direct Costs | 9,938,720.15 | 9,120,695.73 | 9,120,695.73 |
| Rate for 2012-2013 ** | 1.58* | 9.82* | 9.80** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46050**
**Form R0418**

*** Final ***

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 159,470.06 | 589,247.43 | 589,247.43 |
| 2008-2009 Fixed Carry Forward | 11,611.13 | 0.00 | 893.83 |
| Total Indirect Costs | 147,858.93 | 589,247.43 | 588,353.60 |
| 2008-2009 Direct Costs | 4,098,705.24 | 3,668,927.87 | 3,668,927.87 |
| 2010-2011 Rate | 3.61* | 16.06* | 16.04** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,713,261.40 | 4,304,067.76 | 4,304,067.76 |
| Indirect costs based on rate ** multiplied by actual direct costs | 170,148.74 | 645,610.16 | 690,372.47 |
| 2010-2011 Actual Indirect Costs | 148,155.44 | 557,349.08 | 557,349.08 |
| 2008-2009 Fixed Carry Forward | 11,611.13 | 0.00 | 893.83 |
| Total Indirect Costs | 136,544.31 | 557,349.08 | 556,455.25 |
| Over/(Under) Recovery | 33,604.43 | 0.00 | 133,917.22 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 148,155.44 | 557,349.08 | 557,349.08 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 33,604.43 | 0.00 | 133,917.22 |
| Total Projected Indirect 2012-2013 (Numerator) | 114,551.01 | 557,349.08 | 423,431.86 |
| Direct Costs | 4,713,261.40 | 4,304,067.76 | 4,304,067.76 |
| Rate for 2012-2013 ** | 2.43* | 12.95* | 9.84** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46060**
**Form R0418**

*** Final ***

Clinton Community Schools
341 EAST MICHIGAN AVE
CLINTON, MI 49236

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 418,480.33 | 1,285,884.03 | 1,285,884.03 |
| 2008-2009 Fixed Carry Forward | 48,304.11 | 0.00 | 45,655.93 |
| Total Indirect Costs | 370,176.22 | 1,285,884.03 | 1,240,228.10 |
| 2008-2009 Direct Costs | 9,043,012.79 | 8,175,609.09 | 8,175,609.09 |
| 2010-2011 Rate | 4.09* | 15.73* | 15.17** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,129,097.25 | 8,285,929.91 | 8,285,929.91 |
| Indirect costs based on rate ** multiplied by actual direct costs | 373,380.08 | 1,242,889.49 | 1,256,975.57 |
| 2010-2011 Actual Indirect Costs | 157,690.17 | 1,000,857.51 | 1,000,857.51 |
| 2008-2009 Fixed Carry Forward | 48,304.11 | 0.00 | 45,655.93 |
| Total Indirect Costs | 109,386.06 | 1,000,857.51 | 955,201.58 |
| Over/(Under) Recovery | 263,994.02 | 0.00 | 301,773.99 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 157,690.17 | 1,000,857.51 | 1,000,857.51 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 263,994.02 | 0.00 | 301,773.99 |
| Total Projected Indirect 2012-2013 (Numerator) | -106,303.85 | 1,000,857.51 | 699,083.52 |
| Direct Costs | 9,129,097.25 | 8,285,929.91 | 8,285,929.91 |
| Rate for 2012-2013 ** | 0.00* | 12.08* | 8.44** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46080**
**Form R0418**

*** Final ***

Hudson Area Schools
781 NORTH MAPLE GROVE AVE
HUDSON, MI 49247

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 300,675.53 | 1,108,675.60 | 1,108,675.60 |
| 2008-2009 Fixed Carry Forward | -90,801.26 | -49,757.73 | -48,848.87 |
| Total Indirect Costs | 391,476.79 | 1,158,433.33 | 1,157,524.47 |
| 2008-2009 Direct Costs | 8,531,689.84 | 7,723,689.77 | 7,723,689.77 |
| 2010-2011 Rate | 4.59* | 15.00* | 14.99** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,693,153.66 | 7,057,219.21 | 7,057,219.21 |
| Indirect costs based on rate ** multiplied by actual direct costs | 353,115.75 | 1,058,582.88 | 1,057,877.16 |
| 2010-2011 Actual Indirect Costs | 260,775.10 | 896,709.55 | 896,709.55 |
| 2008-2009 Fixed Carry Forward | -90,801.26 | -49,757.73 | -48,848.87 |
| Total Indirect Costs | 351,576.36 | 946,467.28 | 945,558.42 |
| Over/(Under) Recovery | 1,539.39 | 112,115.60 | 112,318.74 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 260,775.10 | 896,709.55 | 896,709.55 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,539.39 | 112,115.60 | 112,318.74 |
| Total Projected Indirect 2012-2013 (Numerator) | 259,235.71 | 784,593.95 | 784,390.81 |
| Direct Costs | 7,693,153.66 | 7,057,219.21 | 7,057,219.21 |
| Rate for 2012-2013 ** | 3.37* | 11.12* | 11.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46090**
**Form R0418**

*** Final ***

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 181,360.50 | 1,186,783.37 | 1,186,783.37 |
| 2008-2009 Fixed Carry Forward | 3,192.71 | -66,451.63 | -86,478.97 |
| Total Indirect Costs | 178,167.79 | 1,253,235.00 | 1,273,262.34 |
| 2008-2009 Direct Costs | 12,675,545.18 | 11,670,122.31 | 11,670,122.31 |
| 2010-2011 Rate | 1.41* | 10.74* | 10.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,954,227.87 | 12,121,699.57 | 12,121,699.57 |
| Indirect costs based on rate ** multiplied by actual direct costs | 182,654.61 | 1,301,870.53 | 1,322,477.42 |
| 2010-2011 Actual Indirect Costs | 153,086.01 | 985,614.31 | 985,614.31 |
| 2008-2009 Fixed Carry Forward | 3,192.71 | -66,451.63 | -86,478.97 |
| Total Indirect Costs | 149,893.30 | 1,052,065.94 | 1,072,093.28 |
| Over/(Under) Recovery | 32,761.31 | 249,804.59 | 250,384.14 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 153,086.01 | 985,614.31 | 985,614.31 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 32,761.31 | 249,804.59 | 250,384.14 |
| Total Projected Indirect 2012-2013 (Numerator) | 120,324.70 | 735,809.72 | 735,230.17 |
| Direct Costs | 12,954,227.87 | 12,121,699.57 | 12,121,699.57 |
| Rate for 2012-2013 ** | 0.93* | 6.07* | 6.07** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46100**
**Form R0418**

*** Final ***

Morenci Area Schools
500 PAGE ST
MORENCI, MI 49256

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 261,234.92 | 824,371.45 | 824,371.45 |
| 2008-2009 Fixed Carry Forward | -29,299.36 | -86,136.77 | -79,572.36 |
| Total Indirect Costs | 290,534.28 | 910,508.22 | 903,943.81 |
| 2008-2009 Direct Costs | 6,644,147.07 | 6,081,010.54 | 6,081,010.54 |
| 2010-2011 Rate | 4.37* | 14.97* | 14.87** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,263,783.25 | 5,663,984.89 | 5,663,984.89 |
| Indirect costs based on rate ** multiplied by actual direct costs | 273,727.33 | 847,898.54 | 842,234.55 |
| 2010-2011 Actual Indirect Costs | 252,507.63 | 852,305.99 | 852,305.99 |
| 2008-2009 Fixed Carry Forward | -29,299.36 | -86,136.77 | -79,572.36 |
| Total Indirect Costs | 281,806.99 | 938,442.76 | 931,878.35 |
| Over/(Under) Recovery | -8,079.66 | -90,544.22 | -89,643.80 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 252,507.63 | 852,305.99 | 852,305.99 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -8,079.66 | -90,544.22 | -89,643.80 |
| Total Projected Indirect 2012-2013 (Numerator) | 260,587.29 | 942,850.21 | 941,949.79 |
| Direct Costs | 6,263,783.25 | 5,663,984.89 | 5,663,984.89 |
| Rate for 2012-2013 ** | 4.16* | 16.65* | 16.63** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46110**
**Form R0418**

*** Final ***

Onsted Community Schools
P.O. Box 220
Onsted, MI 49265

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 331,469.89 | 1,566,714.18 | 1,566,714.18 |
| 2008-2009 Fixed Carry Forward | -3,696.31 | -394.06 | -394.06 |
| Total Indirect Costs | 335,166.20 | 1,567,108.24 | 1,567,108.24 |
| 2008-2009 Direct Costs | 13,509,881.63 | 12,274,637.34 | 12,274,637.34 |
| 2010-2011 Rate | 2.48* | 12.77* | 12.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,171,250.98 | 12,007,417.72 | 12,007,417.72 |
| Indirect costs based on rate ** multiplied by actual direct costs | 326,647.02 | 1,533,347.24 | 1,533,347.24 |
| 2010-2011 Actual Indirect Costs | 351,515.15 | 1,515,348.41 | 1,515,348.41 |
| 2008-2009 Fixed Carry Forward | -3,696.31 | -394.06 | -394.06 |
| Total Indirect Costs | 355,211.46 | 1,515,742.47 | 1,515,742.47 |
| Over/(Under) Recovery | -28,564.44 | 17,604.77 | 17,604.77 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 351,515.15 | 1,515,348.41 | 1,515,348.41 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -28,564.44 | 17,604.77 | 17,604.77 |
| Total Projected Indirect 2012-2013 (Numerator) | 380,079.59 | 1,497,743.64 | 1,497,743.64 |
| Direct Costs | 13,171,250.98 | 12,007,417.72 | 12,007,417.72 |
| Rate for 2012-2013 ** | 2.89* | 12.47* | 12.47** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46130**
**Form R0418**

*** Final ***

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 114,793.76 | 999,233.47 | 999,233.47 |
| 2008-2009 Fixed Carry Forward | 3,067.08 | 0.00 | -5,295.26 |
| Total Indirect Costs | 111,726.68 | 999,233.47 | 1,004,528.73 |
| 2008-2009 Direct Costs | 7,230,203.04 | 6,345,763.33 | 6,345,763.33 |
| 2010-2011 Rate | 1.55* | 15.75* | 15.83** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,350,160.33 | 6,479,149.91 | 6,479,149.91 |
| Indirect costs based on rate ** multiplied by actual direct costs | 113,927.49 | 971,872.49 | 1,025,649.43 |
| 2010-2011 Actual Indirect Costs | 137,689.94 | 1,008,700.36 | 1,008,700.36 |
| 2008-2009 Fixed Carry Forward | 3,067.08 | 0.00 | -5,295.26 |
| Total Indirect Costs | 134,622.86 | 1,008,700.36 | 1,013,995.62 |
| Over/(Under) Recovery | -20,695.37 | 0.00 | 11,653.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 137,689.94 | 1,008,700.36 | 1,008,700.36 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -20,695.37 | 0.00 | 11,653.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 158,385.31 | 1,008,700.36 | 997,046.55 |
| Direct Costs | 7,350,160.33 | 6,479,149.91 | 6,479,149.91 |
| Rate for 2012-2013 ** | 2.15* | 15.57* | 15.39** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 46140**
**Form R0418**

*** Final ***

Tecumseh Public Schools
212 NORTH OTTAWA ST
TECUMSEH, MI 49286

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,166,825.77 | 3,713,471.48 | 3,713,471.48 |
| 2008-2009 Fixed Carry Forward | 55,679.71 | 0.00 | 69,163.68 |
| Total Indirect Costs | 1,111,146.06 | 3,713,471.48 | 3,644,307.80 |
| 2008-2009 Direct Costs | 24,211,222.82 | 21,664,577.11 | 21,664,577.11 |
| 2010-2011 Rate | 4.59* | 17.14* | 16.82** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,142,812.43 | 21,100,761.10 | 21,100,761.10 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,062,255.09 | 3,165,114.17 | 3,549,148.02 |
| 2010-2011 Actual Indirect Costs | 1,085,432.81 | 3,127,484.14 | 3,127,484.14 |
| 2008-2009 Fixed Carry Forward | 55,679.71 | 0.00 | 69,163.68 |
| Total Indirect Costs | 1,029,753.10 | 3,127,484.14 | 3,058,320.46 |
| Over/(Under) Recovery | 32,501.99 | 0.00 | 490,827.56 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,085,432.81 | 3,127,484.14 | 3,127,484.14 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 32,501.99 | 0.00 | 490,827.56 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,052,930.82 | 3,127,484.14 | 2,636,656.58 |
| Direct Costs | 23,142,812.43 | 21,100,761.10 | 21,100,761.10 |
| Rate for 2012-2013 ** | 4.55* | 14.82* | 12.50** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 47000**
**Form R0418**

*** Final ***

Livingston ESA
1425 WEST GRAND RIVER AVE
HOWELL, MI 48843

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,144,299.03 | 3,202,320.67 | 3,202,320.67 |
| 2008-2009 Fixed Carry Forward | -287,936.14 | -405,087.77 | -405,087.77 |
| Total Indirect Costs | 2,432,235.17 | 3,607,408.44 | 3,607,408.44 |
| 2008-2009 Direct Costs | 32,510,006.01 | 31,451,984.37 | 31,451,984.37 |
| 2010-2011 Rate | 7.48* | 11.47* | 11.47** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 35,068,148.75 | 34,299,329.72 | 34,299,329.72 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,623,097.53 | 3,934,133.12 | 3,934,133.12 |
| 2010-2011 Actual Indirect Costs | 2,789,948.20 | 3,558,767.23 | 3,558,767.23 |
| 2008-2009 Fixed Carry Forward | -287,936.14 | -405,087.77 | -405,087.77 |
| Total Indirect Costs | 3,077,884.34 | 3,963,855.00 | 3,963,855.00 |
| Over/(Under) Recovery | -454,786.81 | -29,721.88 | -29,721.88 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,789,948.20 | 3,558,767.23 | 3,558,767.23 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -454,786.81 | -29,721.88 | -29,721.88 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,244,735.01 | 3,588,489.11 | 3,588,489.11 |
| Direct Costs | 35,068,148.75 | 34,299,329.72 | 34,299,329.72 |
| Rate for 2012-2013 ** | 9.25* | 10.46* | 10.46** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 47010**
**Form R0418**

*** Final ***

Brighton Area Schools
125 SOUTH CHURCH ST
BRIGHTON, MI 48116

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,410,961.43 | 8,143,605.49 | 8,143,605.49 |
| 2008-2009 Fixed Carry Forward | 48,433.92 | 0.00 | 27,984.76 |
| Total Indirect Costs | 1,362,527.51 | 8,143,605.49 | 8,115,620.73 |
| 2008-2009 Direct Costs | 59,316,879.93 | 52,584,235.87 | 52,584,235.87 |
| 2010-2011 Rate | 2.30* | 15.49* | 15.43** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 50,755,798.89 | 47,650,267.58 | 47,650,267.58 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,167,383.37 | 7,147,540.14 | 7,352,436.29 |
| 2010-2011 Actual Indirect Costs | 1,622,280.79 | 6,996,346.94 | 6,996,346.94 |
| 2008-2009 Fixed Carry Forward | 48,433.92 | 0.00 | 27,984.76 |
| Total Indirect Costs | 1,573,846.87 | 6,996,346.94 | 6,968,362.18 |
| Over/(Under) Recovery | -406,463.50 | 0.00 | 384,074.11 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,622,280.79 | 6,996,346.94 | 6,996,346.94 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -406,463.50 | 0.00 | 384,074.11 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,028,744.29 | 6,996,346.94 | 6,612,272.83 |
| Direct Costs | 50,755,798.89 | 47,650,267.58 | 47,650,267.58 |
| Rate for 2012-2013 ** | 4.00* | 14.68* | 13.88** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 47030**
**Form R0418**

*** Final ***

Fowlerville Community Schools
7677 Sharpe Road
Fowlerville, MI 48836

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 748,087.35 | 3,348,549.33 | 3,348,549.33 |
| 2008-2009 Fixed Carry Forward | -28,260.11 | -115,648.05 | -107,623.78 |
| Total Indirect Costs | 776,347.46 | 3,464,197.38 | 3,456,173.11 |
| 2008-2009 Direct Costs | 24,911,719.96 | 22,311,257.98 | 22,311,257.98 |
| 2010-2011 Rate | 3.12* | 15.53* | 15.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,030,070.79 | 20,675,801.30 | 20,675,801.30 |
| Indirect costs based on rate ** multiplied by actual direct costs | 718,538.21 | 3,101,370.20 | 3,202,681.62 |
| 2010-2011 Actual Indirect Costs | 699,070.49 | 3,053,339.98 | 3,053,339.98 |
| 2008-2009 Fixed Carry Forward | -28,260.11 | -115,648.05 | -107,623.78 |
| Total Indirect Costs | 727,330.60 | 3,168,988.03 | 3,160,963.76 |
| Over/(Under) Recovery | -8,792.39 | 0.00 | 41,717.86 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 699,070.49 | 3,053,339.98 | 3,053,339.98 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -8,792.39 | 0.00 | 41,717.86 |
| Total Projected Indirect 2012-2013 (Numerator) | 707,862.88 | 3,053,339.98 | 3,011,622.12 |
| Direct Costs | 23,030,070.79 | 20,675,801.30 | 20,675,801.30 |
| Rate for 2012-2013 ** | 3.07* | 14.77* | 14.57** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 47060**
**Form R0418**

*** Final ***

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,116,259.40 | 6,374,892.52 | 6,374,892.52 |
| 2008-2009 Fixed Carry Forward | 67,710.75 | 0.00 | 119,072.77 |
| Total Indirect Costs | 1,048,548.65 | 6,374,892.52 | 6,255,819.75 |
| 2008-2009 Direct Costs | 46,091,860.83 | 40,833,227.71 | 40,833,227.71 |
| 2010-2011 Rate | 2.27* | 15.61* | 15.32** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 45,628,607.61 | 40,295,052.79 | 40,295,052.79 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,035,769.39 | 6,044,257.92 | 6,173,202.09 |
| 2010-2011 Actual Indirect Costs | 1,002,030.11 | 6,335,584.93 | 6,335,584.93 |
| 2008-2009 Fixed Carry Forward | 67,710.75 | 0.00 | 119,072.77 |
| Total Indirect Costs | 934,319.36 | 6,335,584.93 | 6,216,512.16 |
| Over/(Under) Recovery | 101,450.03 | 0.00 | -43,310.07 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,002,030.11 | 6,335,584.93 | 6,335,584.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 101,450.03 | 0.00 | -43,310.07 |
| Total Projected Indirect 2012-2013 (Numerator) | 900,580.08 | 6,335,584.93 | 6,378,895.00 |
| Direct Costs | 45,628,607.61 | 40,295,052.79 | 40,295,052.79 |
| Rate for 2012-2013 ** | 1.97* | 15.72* | 15.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 47070**
**Form R0418**

*** Final ***

Howell Public Schools
411 NORTH HIGHLANDER WAY
HOWELL, MI 48843

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,510,514.68 | 8,221,501.50 | 8,221,501.50 |
| 2008-2009 Fixed Carry Forward | 609,280.11 | 0.00 | 391,019.82 |
| Total Indirect Costs | 1,901,234.57 | 8,221,501.50 | 7,830,481.68 |
| 2008-2009 Direct Costs | 61,479,137.10 | 55,768,150.28 | 55,768,150.28 |
| 2010-2011 Rate | 3.09* | 14.74* | 14.04** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 59,139,032.10 | 53,561,240.54 | 53,561,240.54 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,827,396.09 | 7,894,926.86 | 7,519,998.17 |
| 2010-2011 Actual Indirect Costs | 2,071,834.63 | 7,649,626.19 | 7,649,626.19 |
| 2008-2009 Fixed Carry Forward | 609,280.11 | 0.00 | 391,019.82 |
| Total Indirect Costs | 1,462,554.52 | 7,649,626.19 | 7,258,606.37 |
| Over/(Under) Recovery | 364,841.57 | 245,300.67 | 261,391.80 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,071,834.63 | 7,649,626.19 | 7,649,626.19 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 364,841.57 | 245,300.67 | 261,391.80 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,706,993.06 | 7,404,325.52 | 7,388,234.39 |
| Direct Costs | 59,139,032.10 | 53,561,240.54 | 53,561,240.54 |
| Rate for 2012-2013 ** | 2.89* | 13.82* | 13.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 47080**
**Form R0418**

*** Final ***

Pinckney Community Schools
2130 EAST M 36
PINCKNEY, MI 48169

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,358,679.75 | 4,936,265.87 | 4,936,265.87 |
| 2008-2009 Fixed Carry Forward | 92,642.27 | 0.00 | 713,757.98 |
| Total Indirect Costs | 1,266,037.48 | 4,936,265.87 | 4,222,507.89 |
| 2008-2009 Direct Costs | 36,249,250.01 | 32,671,663.89 | 32,671,663.89 |
| 2010-2011 Rate | 3.49* | 15.11* | 12.92** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 34,995,170.32 | 31,508,313.12 | 31,508,313.12 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,221,331.44 | 4,726,246.97 | 4,070,874.06 |
| 2010-2011 Actual Indirect Costs | 1,110,639.64 | 4,597,496.84 | 4,597,496.84 |
| 2008-2009 Fixed Carry Forward | 92,642.27 | 0.00 | 713,757.98 |
| Total Indirect Costs | 1,017,997.37 | 4,597,496.84 | 3,883,738.86 |
| Over/(Under) Recovery | 203,334.07 | 0.00 | 187,135.20 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,110,639.64 | 4,597,496.84 | 4,597,496.84 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 203,334.07 | 0.00 | 187,135.20 |
| Total Projected Indirect 2012-2013 (Numerator) | 907,305.57 | 4,597,496.84 | 4,410,361.64 |
| Direct Costs | 34,995,170.32 | 31,508,313.12 | 31,508,313.12 |
| Rate for 2012-2013 ** | 2.59* | 14.59* | 14.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 47901**
**Form R0418**

*** Final ***

Kensington Woods High School
3700 CLEARY DR
HOWELL, MI 48843

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 131,786.00 | 496,292.00 | 496,292.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 131,786.00 | 496,292.00 | 496,292.00 |
| 2008-2009 Direct Costs | 1,923,611.00 | 1,559,105.00 | 1,559,105.00 |
| 2010-2011 Rate | 6.85* | 31.83* | 31.83** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,688,791.00 | 1,305,867.00 | 1,305,867.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 115,682.18 | 195,880.05 | 326,466.75 |
| 2010-2011 Actual Indirect Costs | 106,896.00 | 489,820.00 | 489,820.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 106,896.00 | 489,820.00 | 489,820.00 |
| Over/(Under) Recovery | 8,786.18 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 106,896.00 | 489,820.00 | 489,820.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 8,786.18 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 98,109.82 | 489,820.00 | 489,820.00 |
| Direct Costs | 1,688,791.00 | 1,305,867.00 | 1,305,867.00 |
| Rate for 2012-2013 ** | 5.81* | 37.51* | 37.51** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 47902**
**Form R0418**

*** Final ***

Charyl Stockwell Academy
9758 EAST HIGHLAND RD
HOWELL, MI 48843

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 258,815.00 | 866,533.00 | 866,533.00 |
| 2008-2009 Fixed Carry Forward | 355,871.48 | 0.00 | 0.00 |
| Total Indirect Costs | -97,056.48 | 866,533.00 | 866,533.00 |
| 2008-2009 Direct Costs | 5,182,854.00 | 4,575,136.00 | 4,575,136.00 |
| 2010-2011 Rate | 0.00* | 18.94* | 18.94** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,644,959.00 | 4,863,225.00 | 4,863,225.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 729,483.75 | 921,094.82 |
| 2010-2011 Actual Indirect Costs | 314,069.00 | 1,095,803.00 | 1,095,803.00 |
| 2008-2009 Fixed Carry Forward | 355,871.48 | 0.00 | 0.00 |
| Total Indirect Costs | -41,802.48 | 1,095,803.00 | 1,095,803.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | -174,708.18 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 314,069.00 | 1,095,803.00 | 1,095,803.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | -174,708.18 |
| Total Projected Indirect 2012-2013 (Numerator) | 314,069.00 | 1,095,803.00 | 1,270,511.18 |
| Direct Costs | 5,644,959.00 | 4,863,225.00 | 4,863,225.00 |
| Rate for 2012-2013 ** | 5.56* | 22.53* | 26.12** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 48040**
**Form R0418**

*** Final ***

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 404,592.77 | 1,125,674.22 | 1,125,674.22 |
| 2008-2009 Fixed Carry Forward | -111,575.52 | 0.00 | -99,355.97 |
| Total Indirect Costs | 516,168.29 | 1,125,674.22 | 1,225,030.19 |
| 2008-2009 Direct Costs | 8,527,728.69 | 7,806,647.24 | 7,806,647.24 |
| 2010-2011 Rate | 6.05* | 14.42* | 15.69** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,698,703.15 | 8,103,258.57 | 8,103,258.57 |
| Indirect costs based on rate ** multiplied by actual direct costs | 526,271.54 | 1,168,489.89 | 1,271,401.27 |
| 2010-2011 Actual Indirect Costs | 376,678.59 | 972,123.17 | 972,123.17 |
| 2008-2009 Fixed Carry Forward | -111,575.52 | 0.00 | -99,355.97 |
| Total Indirect Costs | 488,254.11 | 972,123.17 | 1,071,479.14 |
| Over/(Under) Recovery | 38,017.43 | 196,366.72 | 199,922.13 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 376,678.59 | 972,123.17 | 972,123.17 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 38,017.43 | 196,366.72 | 199,922.13 |
| Total Projected Indirect 2012-2013 (Numerator) | 338,661.16 | 775,756.45 | 772,201.04 |
| Direct Costs | 8,698,703.15 | 8,103,258.57 | 8,103,258.57 |
| Rate for 2012-2013 ** | 3.89* | 9.57* | 9.53** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 49010**
**Form R0418**

*** Final ***

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 125,946.83 | 795,885.73 | 795,885.73 |
| 2008-2009 Fixed Carry Forward | -12,967.10 | -64,096.79 | -64,096.79 |
| Total Indirect Costs | 138,913.93 | 859,982.52 | 859,982.52 |
| 2008-2009 Direct Costs | 6,164,237.73 | 5,494,298.83 | 5,494,298.83 |
| 2010-2011 Rate | 2.25* | 15.65* | 15.65** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,305,996.43 | 5,649,694.85 | 5,649,694.85 |
| Indirect costs based on rate ** multiplied by actual direct costs | 141,884.92 | 847,454.23 | 884,177.24 |
| 2010-2011 Actual Indirect Costs | 33,101.25 | 689,402.83 | 689,402.83 |
| 2008-2009 Fixed Carry Forward | -12,967.10 | -64,096.79 | -64,096.79 |
| Total Indirect Costs | 46,068.35 | 753,499.62 | 753,499.62 |
| Over/(Under) Recovery | 95,816.57 | 0.00 | 130,677.62 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 33,101.25 | 689,402.83 | 689,402.83 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 95,816.57 | 0.00 | 130,677.62 |
| Total Projected Indirect 2012-2013 (Numerator) | -62,715.32 | 689,402.83 | 558,725.21 |
| Direct Costs | 6,305,996.43 | 5,649,694.85 | 5,649,694.85 |
| Rate for 2012-2013 ** | 0.00* | 12.20* | 9.89** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 49020**
**Form R0418**

*** Final ***

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 6,283.99 | 20,406.37 | 20,406.37 |
| 2008-2009 Fixed Carry Forward | 806.67 | 0.00 | 0.00 |
| Total Indirect Costs | 5,477.32 | 20,406.37 | 20,406.37 |
| 2008-2009 Direct Costs | 80,707.20 | 66,584.82 | 66,584.82 |
| 2010-2011 Rate | 6.79* | 30.65* | 30.65** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 87,496.52 | 82,692.37 | 82,692.37 |
| Indirect costs based on rate ** multiplied by actual direct costs | 5,941.01 | 12,403.86 | 20,673.09 |
| 2010-2011 Actual Indirect Costs | 6,791.17 | 11,595.32 | 11,595.32 |
| 2008-2009 Fixed Carry Forward | 806.67 | 0.00 | 0.00 |
| Total Indirect Costs | 5,984.50 | 11,595.32 | 11,595.32 |
| Over/(Under) Recovery | -43.49 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 6,791.17 | 11,595.32 | 11,595.32 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -43.49 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 6,834.66 | 11,595.32 | 11,595.32 |
| Direct Costs | 87,496.52 | 82,692.37 | 82,692.37 |
| Rate for 2012-2013 ** | 7.81* | 14.02* | 14.02** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 49040**
**Form R0418**

*** Final ***

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 196,072.18 | 658,031.10 | 658,031.10 |
| 2008-2009 Fixed Carry Forward | -10,040.27 | 0.00 | -103,890.79 |
| Total Indirect Costs | 206,112.45 | 658,031.10 | 761,921.89 |
| 2008-2009 Direct Costs | 3,337,622.17 | 2,875,663.25 | 2,875,663.25 |
| 2010-2011 Rate | 6.18* | 22.88* | 26.50** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,583,361.93 | 2,261,124.32 | 2,261,124.32 |
| Indirect costs based on rate ** multiplied by actual direct costs | 159,651.77 | 339,168.65 | 565,281.08 |
| 2010-2011 Actual Indirect Costs | 157,553.26 | 479,790.87 | 479,790.87 |
| 2008-2009 Fixed Carry Forward | -10,040.27 | 0.00 | -103,890.79 |
| Total Indirect Costs | 167,593.53 | 479,790.87 | 583,681.66 |
| Over/(Under) Recovery | -7,941.76 | 0.00 | -18,400.58 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 157,553.26 | 479,790.87 | 479,790.87 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -7,941.76 | 0.00 | -18,400.58 |
| Total Projected Indirect 2012-2013 (Numerator) | 165,495.02 | 479,790.87 | 498,191.45 |
| Direct Costs | 2,583,361.93 | 2,261,124.32 | 2,261,124.32 |
| Rate for 2012-2013 ** | 6.41* | 21.22* | 22.03** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 49055**
**Form R0418**

*** Final ***

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 133,186.22 | 408,407.16 | 408,407.16 |
| 2008-2009 Fixed Carry Forward | 7,242.33 | 0.00 | 18,968.32 |
| Total Indirect Costs | 125,943.89 | 408,407.16 | 389,438.84 |
| 2008-2009 Direct Costs | 2,759,144.62 | 2,483,923.68 | 2,483,923.68 |
| 2010-2011 Rate | 4.56* | 16.44* | 15.68** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,502,627.31 | 2,140,867.91 | 2,140,867.91 |
| Indirect costs based on rate ** multiplied by actual direct costs | 114,119.81 | 321,130.19 | 335,688.09 |
| 2010-2011 Actual Indirect Costs | 91,049.05 | 452,808.45 | 452,808.45 |
| 2008-2009 Fixed Carry Forward | 7,242.33 | 0.00 | 18,968.32 |
| Total Indirect Costs | 83,806.72 | 452,808.45 | 433,840.13 |
| Over/(Under) Recovery | 30,313.09 | 0.00 | -98,152.04 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 91,049.05 | 452,808.45 | 452,808.45 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 30,313.09 | 0.00 | -98,152.04 |
| Total Projected Indirect 2012-2013 (Numerator) | 60,735.96 | 452,808.45 | 550,960.49 |
| Direct Costs | 2,502,627.31 | 2,140,867.91 | 2,140,867.91 |
| Rate for 2012-2013 ** | 2.43* | 21.15* | 25.74** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 49070**
**Form R0418**

*** Final ***

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 30,588.73 | 108,602.03 | 108,602.03 |
| 2008-2009 Fixed Carry Forward | 28,896.97 | 0.00 | 50,196.85 |
| Total Indirect Costs | 1,691.76 | 108,602.03 | 58,405.18 |
| 2008-2009 Direct Costs | 909,851.74 | 831,838.44 | 831,838.44 |
| 2010-2011 Rate | 0.19* | 13.06* | 7.02** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 994,949.96 | 893,588.22 | 893,588.22 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,890.40 | 116,702.62 | 62,729.89 |
| 2010-2011 Actual Indirect Costs | 40,130.93 | 141,492.67 | 141,492.67 |
| 2008-2009 Fixed Carry Forward | 28,896.97 | 0.00 | 50,196.85 |
| Total Indirect Costs | 11,233.96 | 141,492.67 | 91,295.82 |
| Over/(Under) Recovery | -9,343.56 | -24,790.05 | -28,565.93 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 40,130.93 | 141,492.67 | 141,492.67 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -9,343.56 | -24,790.05 | -28,565.93 |
| Total Projected Indirect 2012-2013 (Numerator) | 49,474.49 | 166,282.72 | 170,058.60 |
| Direct Costs | 994,949.96 | 893,588.22 | 893,588.22 |
| Rate for 2012-2013 ** | 4.97* | 18.61* | 19.03** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 49110**
**Form R0418**

*** Final ***

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 20,136.42 | 209,638.73 | 209,638.73 |
| 2008-2009 Fixed Carry Forward | 0.00 | -32,307.03 | -33,162.16 |
| Total Indirect Costs | 20,136.42 | 241,945.76 | 242,800.89 |
| 2008-2009 Direct Costs | 1,423,543.38 | 1,234,041.07 | 1,234,041.07 |
| 2010-2011 Rate | 1.41* | 19.61* | 19.68** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,451,001.55 | 1,199,201.23 | 1,199,201.23 |
| Indirect costs based on rate ** multiplied by actual direct costs | 20,459.12 | 179,880.18 | 236,002.80 |
| 2010-2011 Actual Indirect Costs | 41,737.37 | 293,537.69 | 293,537.69 |
| 2008-2009 Fixed Carry Forward | 0.00 | -32,307.03 | -33,162.16 |
| Total Indirect Costs | 41,737.37 | 325,844.72 | 326,699.85 |
| Over/(Under) Recovery | -21,278.25 | 0.00 | -90,697.05 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 41,737.37 | 293,537.69 | 293,537.69 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -21,278.25 | 0.00 | -90,697.05 |
| Total Projected Indirect 2012-2013 (Numerator) | 63,015.62 | 293,537.69 | 384,234.74 |
| Direct Costs | 1,451,001.55 | 1,199,201.23 | 1,199,201.23 |
| Rate for 2012-2013 ** | 4.34* | 24.48* | 32.04** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 49901**
**Form R0418**

*** Final ***

Three Lakes Academy
P.O. Box 159
CURTIS, MI 49820

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 861,075.68 | 783,506.62 | 783,506.62 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 53,930.92 | 131,499.98 | 131,499.98 |
| Total Indirect Costs | 53,930.92 | 131,499.98 | 131,499.98 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 53,930.92 | 131,499.98 | 131,499.98 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 53,930.92 | 131,499.98 | 131,499.98 |
| Direct Costs | 861,075.68 | 783,506.62 | 783,506.62 |
| Rate for 2012-2013 ** | 6.26* | 16.78* | 16.78** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

# Michigan Department of Education
## Carry Forward Calculation
## For Approved 2012-2013 Indirect Cost Rates
## School District 50000
## Form R0418

*** Final ***

Macomb ISD
44001 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,389,851.28 | 11,290,410.93 | 11,290,410.93 |
| 2008-2009 Fixed Carry Forward | 8,639.58 | -61,775.23 | -61,775.23 |
| Total Indirect Costs | 4,381,211.70 | 11,352,186.16 | 11,352,186.16 |
| 2008-2009 Direct Costs | 99,842,762.68 | 92,942,203.03 | 92,942,203.03 |
| 2010-2011 Rate | 4.39* | 12.21* | 12.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 99,596,891.88 | 93,745,264.62 | 93,745,264.62 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,372,303.55 | 11,446,296.81 | 11,446,296.81 |
| 2010-2011 Actual Indirect Costs | 5,099,424.46 | 10,951,051.72 | 10,951,051.72 |
| 2008-2009 Fixed Carry Forward | 8,639.58 | -61,775.23 | -61,775.23 |
| Total Indirect Costs | 5,090,784.88 | 11,012,826.95 | 11,012,826.95 |
| Over/(Under) Recovery | -718,481.33 | 433,469.86 | 433,469.86 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 5,099,424.46 | 10,951,051.72 | 10,951,051.72 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -718,481.33 | 433,469.86 | 433,469.86 |
| Total Projected Indirect 2012-2013 (Numerator) | 5,817,905.79 | 10,517,581.86 | 10,517,581.86 |
| Direct Costs | 99,596,891.88 | 93,745,264.62 | 93,745,264.62 |
| Rate for 2012-2013 ** | 5.84* | 11.22* | 11.22** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50010**
**Form R0418**

*** Final ***

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,008,407.53 | 5,102,046.46 | 5,102,046.46 |
| 2008-2009 Fixed Carry Forward | 18,400.01 | 0.00 | 402,421.71 |
| Total Indirect Costs | 990,007.52 | 5,102,046.46 | 4,699,624.75 |
| 2008-2009 Direct Costs | 32,174,259.22 | 28,080,620.29 | 28,080,620.29 |
| 2010-2011 Rate | 3.08* | 18.17* | 16.74** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 30,525,673.44 | 26,800,242.19 | 26,800,242.19 |
| Indirect costs based on rate ** multiplied by actual direct costs | 940,190.74 | 4,020,036.33 | 4,486,360.54 |
| 2010-2011 Actual Indirect Costs | 1,066,398.04 | 4,791,829.29 | 4,791,829.29 |
| 2008-2009 Fixed Carry Forward | 18,400.01 | 0.00 | 402,421.71 |
| Total Indirect Costs | 1,047,998.03 | 4,791,829.29 | 4,389,407.58 |
| Over/(Under) Recovery | -107,807.29 | 0.00 | 96,952.96 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,066,398.04 | 4,791,829.29 | 4,791,829.29 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -107,807.29 | 0.00 | 96,952.96 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,174,205.33 | 4,791,829.29 | 4,694,876.33 |
| Direct Costs | 30,525,673.44 | 26,800,242.19 | 26,800,242.19 |
| Rate for 2012-2013 ** | 3.85* | 17.88* | 17.52** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50020**
**Form R0418**

*** Final ***

East Detroit Public Schools
24685 Kelly Road
EASTPOINTE, MI 48021

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,624,633.03 | 8,787,604.84 | 8,787,604.84 |
| 2008-2009 Fixed Carry Forward | 6,844.59 | 0.00 | 407,438.29 |
| Total Indirect Costs | 1,617,788.44 | 8,787,604.84 | 8,380,166.55 |
| 2008-2009 Direct Costs | 49,970,435.15 | 42,807,463.34 | 42,807,463.34 |
| 2010-2011 Rate | 3.24* | 20.53* | 19.58** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 40,229,598.10 | 34,739,917.54 | 34,739,917.54 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,303,438.98 | 5,210,987.63 | 6,802,075.85 |
| 2010-2011 Actual Indirect Costs | 1,021,067.80 | 6,510,748.36 | 6,510,748.36 |
| 2008-2009 Fixed Carry Forward | 6,844.59 | 0.00 | 407,438.29 |
| Total Indirect Costs | 1,014,223.21 | 6,510,748.36 | 6,103,310.07 |
| Over/(Under) Recovery | 289,215.77 | 0.00 | 698,765.78 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,021,067.80 | 6,510,748.36 | 6,510,748.36 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 289,215.77 | 0.00 | 698,765.78 |
| Total Projected Indirect 2012-2013 (Numerator) | 731,852.03 | 6,510,748.36 | 5,811,982.58 |
| Direct Costs | 40,229,598.10 | 34,739,917.54 | 34,739,917.54 |
| Rate for 2012-2013 ** | 1.82* | 18.74* | 16.73** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50030**
**Form R0418**

*** Final ***

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,384,553.72 | 9,675,876.35 | 9,675,876.35 |
| 2008-2009 Fixed Carry Forward | -21,845.61 | 0.00 | -68,957.37 |
| Total Indirect Costs | 2,406,399.33 | 9,675,876.35 | 9,744,833.72 |
| 2008-2009 Direct Costs | 60,134,661.36 | 52,843,338.73 | 52,843,338.73 |
| 2010-2011 Rate | 4.00* | 18.31* | 18.44** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 50,823,084.01 | 45,094,485.34 | 45,094,485.34 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,032,923.36 | 6,764,172.80 | 8,315,423.10 |
| 2010-2011 Actual Indirect Costs | 2,362,186.14 | 8,090,784.81 | 8,090,784.81 |
| 2008-2009 Fixed Carry Forward | -21,845.61 | 0.00 | -68,957.37 |
| Total Indirect Costs | 2,384,031.75 | 8,090,784.81 | 8,159,742.18 |
| Over/(Under) Recovery | -351,108.39 | 0.00 | 155,680.92 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,362,186.14 | 8,090,784.81 | 8,090,784.81 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -351,108.39 | 0.00 | 155,680.92 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,713,294.53 | 8,090,784.81 | 7,935,103.89 |
| Direct Costs | 50,823,084.01 | 45,094,485.34 | 45,094,485.34 |
| Rate for 2012-2013 ** | 5.34* | 17.94* | 17.60** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50040**
**Form R0418**

*** Final ***

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 939,177.60 | 7,558,305.23 | 7,558,305.23 |
| 2008-2009 Fixed Carry Forward | -87,407.15 | 0.00 | 48,727.53 |
| Total Indirect Costs | 1,026,584.75 | 7,558,305.23 | 7,509,577.70 |
| 2008-2009 Direct Costs | 56,075,107.69 | 49,455,980.06 | 49,455,980.06 |
| 2010-2011 Rate | 1.83* | 15.28* | 15.18** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 56,179,754.65 | 50,213,097.32 | 50,213,097.32 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,028,089.51 | 7,531,964.60 | 7,622,348.17 |
| 2010-2011 Actual Indirect Costs | 1,090,322.80 | 7,056,980.13 | 7,056,980.13 |
| 2008-2009 Fixed Carry Forward | -87,407.15 | 0.00 | 48,727.53 |
| Total Indirect Costs | 1,177,729.95 | 7,056,980.13 | 7,008,252.60 |
| Over/(Under) Recovery | -149,640.44 | 0.00 | 614,095.57 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,090,322.80 | 7,056,980.13 | 7,056,980.13 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -149,640.44 | 0.00 | 614,095.57 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,239,963.24 | 7,056,980.13 | 6,442,884.56 |
| Direct Costs | 56,179,754.65 | 50,213,097.32 | 50,213,097.32 |
| Rate for 2012-2013 ** | 2.21* | 14.05* | 12.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50050**
**Form R0418**

*** Final ***

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 861,024.83 | 3,076,920.44 | 3,076,920.44 |
| 2008-2009 Fixed Carry Forward | -106,521.27 | 0.00 | -822,494.26 |
| Total Indirect Costs | 967,546.10 | 3,076,920.44 | 3,899,414.70 |
| 2008-2009 Direct Costs | 16,277,388.38 | 14,061,492.77 | 14,061,492.77 |
| 2010-2011 Rate | 5.94* | 21.88* | 27.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,476,413.38 | 13,811,537.92 | 13,811,537.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 919,298.95 | 2,071,730.69 | 3,452,884.48 |
| 2010-2011 Actual Indirect Costs | 768,239.53 | 2,496,956.45 | 2,496,956.45 |
| 2008-2009 Fixed Carry Forward | -106,521.27 | 0.00 | -822,494.26 |
| Total Indirect Costs | 874,760.80 | 2,496,956.45 | 3,319,450.71 |
| Over/(Under) Recovery | 44,538.15 | 0.00 | 133,433.77 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 768,239.53 | 2,496,956.45 | 2,496,956.45 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 44,538.15 | 0.00 | 133,433.77 |
| Total Projected Indirect 2012-2013 (Numerator) | 723,701.38 | 2,496,956.45 | 2,363,522.68 |
| Direct Costs | 15,476,413.38 | 13,811,537.92 | 13,811,537.92 |
| Rate for 2012-2013 ** | 4.68* | 18.08* | 17.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50070**
**Form R0418**

*** Final ***

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,182,548.65 | 4,821,149.00 | 4,821,149.00 |
| 2008-2009 Fixed Carry Forward | 436,170.35 | 0.00 | 1,326,442.75 |
| Total Indirect Costs | 746,378.30 | 4,821,149.00 | 3,494,706.25 |
| 2008-2009 Direct Costs | 31,594,906.63 | 27,956,306.28 | 27,956,306.28 |
| 2010-2011 Rate | 2.36* | 17.25* | 12.50** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 31,678,253.27 | 28,490,375.38 | 28,490,375.38 |
| Indirect costs based on rate ** multiplied by actual direct costs | 747,606.78 | 4,273,556.31 | 3,561,296.92 |
| 2010-2011 Actual Indirect Costs | 861,980.65 | 4,049,858.54 | 4,049,858.54 |
| 2008-2009 Fixed Carry Forward | 436,170.35 | 0.00 | 1,326,442.75 |
| Total Indirect Costs | 425,810.30 | 4,049,858.54 | 2,723,415.79 |
| Over/(Under) Recovery | 321,796.48 | 0.00 | 837,881.13 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 861,980.65 | 4,049,858.54 | 4,049,858.54 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 321,796.48 | 0.00 | 837,881.13 |
| Total Projected Indirect 2012-2013 (Numerator) | 540,184.17 | 4,049,858.54 | 3,211,977.41 |
| Direct Costs | 31,678,253.27 | 28,490,375.38 | 28,490,375.38 |
| Rate for 2012-2013 ** | 1.71* | 14.21* | 11.27** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50080**
**Form R0418**

*** Final ***

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,212,472.80 | 16,929,503.60 | 16,929,503.60 |
| 2008-2009 Fixed Carry Forward | -145,775.11 | -923,965.81 | -923,965.81 |
| Total Indirect Costs | 5,358,247.91 | 17,853,469.41 | 17,853,469.41 |
| 2008-2009 Direct Costs | 127,988,050.73 | 116,271,019.93 | 116,271,019.93 |
| 2010-2011 Rate | 4.19* | 15.36* | 15.36** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 131,031,509.55 | 121,009,837.32 | 121,009,837.32 |
| Indirect costs based on rate ** multiplied by actual direct costs | 5,490,220.25 | 18,151,475.60 | 18,587,111.01 |
| 2010-2011 Actual Indirect Costs | 3,972,435.29 | 13,994,107.52 | 13,994,107.52 |
| 2008-2009 Fixed Carry Forward | -145,775.11 | -923,965.81 | -923,965.81 |
| Total Indirect Costs | 4,118,210.40 | 14,918,073.33 | 14,918,073.33 |
| Over/(Under) Recovery | 1,372,009.85 | 0.00 | 3,669,037.68 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,972,435.29 | 13,994,107.52 | 13,994,107.52 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,372,009.85 | 0.00 | 3,669,037.68 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,600,425.44 | 13,994,107.52 | 10,325,069.84 |
| Direct Costs | 131,031,509.55 | 121,009,837.32 | 121,009,837.32 |
| Rate for 2012-2013 ** | 1.98* | 11.56* | 8.53** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50090**
**Form R0418**

*** Final ***

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 922,722.52 | 6,062,838.75 | 6,062,838.75 |
| 2008-2009 Fixed Carry Forward | -224,291.09 | 0.00 | 131,602.39 |
| Total Indirect Costs | 1,147,013.61 | 6,062,838.75 | 5,931,236.36 |
| 2008-2009 Direct Costs | 33,245,566.06 | 28,105,449.83 | 28,105,449.83 |
| 2010-2011 Rate | 3.45* | 21.57* | 21.10** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 32,591,162.71 | 28,694,296.81 | 28,694,296.81 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,124,395.11 | 4,304,144.52 | 6,054,496.63 |
| 2010-2011 Actual Indirect Costs | 1,315,562.81 | 5,212,428.71 | 5,212,428.71 |
| 2008-2009 Fixed Carry Forward | -224,291.09 | 0.00 | 131,602.39 |
| Total Indirect Costs | 1,539,853.90 | 5,212,428.71 | 5,080,826.32 |
| Over/(Under) Recovery | -415,458.79 | 0.00 | 973,670.31 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,315,562.81 | 5,212,428.71 | 5,212,428.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -415,458.79 | 0.00 | 973,670.31 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,731,021.60 | 5,212,428.71 | 4,238,758.40 |
| Direct Costs | 32,591,162.71 | 28,694,296.81 | 28,694,296.81 |
| Rate for 2012-2013 ** | 5.31* | 18.17* | 14.77** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50100**
**Form R0418**

*** Final ***

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,255,715.41 | 6,385,282.76 | 6,385,282.76 |
| 2008-2009 Fixed Carry Forward | 206,831.04 | 0.00 | 116,040.99 |
| Total Indirect Costs | 1,048,884.37 | 6,385,282.76 | 6,269,241.77 |
| 2008-2009 Direct Costs | 47,969,448.27 | 42,839,880.92 | 42,839,880.92 |
| 2010-2011 Rate | 2.19* | 14.90* | 14.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 46,359,608.17 | 42,121,047.19 | 42,121,047.19 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,015,275.42 | 6,276,036.03 | 6,162,309.20 |
| 2010-2011 Actual Indirect Costs | 1,316,957.38 | 5,555,518.36 | 5,555,518.36 |
| 2008-2009 Fixed Carry Forward | 206,831.04 | 0.00 | 116,040.99 |
| Total Indirect Costs | 1,110,126.34 | 5,555,518.36 | 5,439,477.37 |
| Over/(Under) Recovery | -94,850.92 | 720,517.67 | 722,831.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,316,957.38 | 5,555,518.36 | 5,555,518.36 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -94,850.92 | 720,517.67 | 722,831.83 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,411,808.30 | 4,835,000.69 | 4,832,686.53 |
| Direct Costs | 46,359,608.17 | 42,121,047.19 | 42,121,047.19 |
| Rate for 2012-2013 ** | 3.05* | 11.48* | 11.47** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50120**
**Form R0418**

*** Final ***

Lake Shore Public Schools (Macomb)
28850 HARPER AVE
SAINT CLAIR SHORES, MI 48081

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,337,483.94 | 5,650,300.73 | 5,650,300.73 |
| 2008-2009 Fixed Carry Forward | 77,901.25 | 0.00 | 111,834.85 |
| Total Indirect Costs | 1,259,582.69 | 5,650,300.73 | 5,538,465.88 |
| 2008-2009 Direct Costs | 36,702,561.47 | 32,389,744.68 | 32,389,744.68 |
| 2010-2011 Rate | 3.43* | 17.44* | 17.10** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 38,062,713.75 | 34,002,199.25 | 34,002,199.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,305,551.08 | 5,100,329.89 | 5,814,376.07 |
| 2010-2011 Actual Indirect Costs | 1,170,468.52 | 5,230,983.02 | 5,230,983.02 |
| 2008-2009 Fixed Carry Forward | 77,901.25 | 0.00 | 111,834.85 |
| Total Indirect Costs | 1,092,567.27 | 5,230,983.02 | 5,119,148.17 |
| Over/(Under) Recovery | 212,983.81 | 0.00 | 695,227.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,170,468.52 | 5,230,983.02 | 5,230,983.02 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 212,983.81 | 0.00 | 695,227.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 957,484.71 | 5,230,983.02 | 4,535,755.12 |
| Direct Costs | 38,062,713.75 | 34,002,199.25 | 34,002,199.25 |
| Rate for 2012-2013 ** | 2.52* | 15.38* | 13.34** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50130**
**Form R0418**

*** Final ***

Lakeview Public Schools (Macomb)
20300 STATLER ST
SAINT CLAIR SHORES, MI 48081

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 830,247.00 | 3,784,973.80 | 3,784,973.80 |
| 2008-2009 Fixed Carry Forward | 192,792.69 | -809,322.10 | -809,322.10 |
| Total Indirect Costs | 637,454.31 | 4,594,295.90 | 4,594,295.90 |
| 2008-2009 Direct Costs | 28,300,993.42 | 25,346,266.62 | 25,346,266.62 |
| 2010-2011 Rate | 2.25* | 18.13* | 18.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 31,992,510.79 | 29,222,026.14 | 29,222,026.14 |
| Indirect costs based on rate ** multiplied by actual direct costs | 719,831.49 | 4,383,303.92 | 5,297,953.34 |
| 2010-2011 Actual Indirect Costs | 746,561.76 | 3,517,046.41 | 3,517,046.41 |
| 2008-2009 Fixed Carry Forward | 192,792.69 | -809,322.10 | -809,322.10 |
| Total Indirect Costs | 553,769.07 | 4,326,368.51 | 4,326,368.51 |
| Over/(Under) Recovery | 166,062.42 | 0.00 | 971,584.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 746,561.76 | 3,517,046.41 | 3,517,046.41 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 166,062.42 | 0.00 | 971,584.83 |
| Total Projected Indirect 2012-2013 (Numerator) | 580,499.34 | 3,517,046.41 | 2,545,461.58 |
| Direct Costs | 31,992,510.79 | 29,222,026.14 | 29,222,026.14 |
| Rate for 2012-2013 ** | 1.81* | 12.04* | 8.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50140**
**Form R0418**

*** Final ***

L'Anse Creuse Public Schools
36727 JEFFERSON AVE
HARRISON TOWNSHIP, MI 48045

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,803,057.34 | 16,707,935.31 | 16,707,935.31 |
| 2008-2009 Fixed Carry Forward | -1,182,516.46 | 0.00 | -1,327,429.48 |
| Total Indirect Costs | 6,985,573.80 | 16,707,935.31 | 18,035,364.79 |
| 2008-2009 Direct Costs | 105,161,345.27 | 94,256,467.30 | 94,256,467.30 |
| 2010-2011 Rate | 6.64* | 17.73* | 19.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 108,114,896.66 | 98,488,225.73 | 98,488,225.73 |
| Indirect costs based on rate ** multiplied by actual direct costs | 7,178,829.14 | 14,773,233.86 | 18,840,797.58 |
| 2010-2011 Actual Indirect Costs | 4,397,823.51 | 14,024,494.44 | 14,024,494.44 |
| 2008-2009 Fixed Carry Forward | -1,182,516.46 | 0.00 | -1,327,429.48 |
| Total Indirect Costs | 5,580,339.97 | 14,024,494.44 | 15,351,923.92 |
| Over/(Under) Recovery | 1,598,489.17 | 0.00 | 3,488,873.66 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,397,823.51 | 14,024,494.44 | 14,024,494.44 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,598,489.17 | 0.00 | 3,488,873.66 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,799,334.34 | 14,024,494.44 | 10,535,620.78 |
| Direct Costs | 108,114,896.66 | 98,488,225.73 | 98,488,225.73 |
| Rate for 2012-2013 ** | 2.59* | 14.24* | 10.70** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50160**
**Form R0418**

*** Final ***

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 860,013.41 | 3,573,465.28 | 3,573,465.28 |
| 2008-2009 Fixed Carry Forward | -49,747.92 | -226,961.72 | -191,518.28 |
| Total Indirect Costs | 909,761.33 | 3,800,427.00 | 3,764,983.56 |
| 2008-2009 Direct Costs | 25,494,279.40 | 22,780,827.53 | 22,780,827.53 |
| 2010-2011 Rate | 3.57* | 16.68* | 16.53** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,718,963.32 | 20,493,567.00 | 20,493,567.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 811,066.99 | 3,074,035.05 | 3,387,586.63 |
| 2010-2011 Actual Indirect Costs | 691,400.60 | 2,916,796.92 | 2,916,796.92 |
| 2008-2009 Fixed Carry Forward | -49,747.92 | -226,961.72 | -191,518.28 |
| Total Indirect Costs | 741,148.52 | 3,143,758.64 | 3,108,315.20 |
| Over/(Under) Recovery | 69,918.47 | 0.00 | 279,271.43 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 691,400.60 | 2,916,796.92 | 2,916,796.92 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 69,918.47 | 0.00 | 279,271.43 |
| Total Projected Indirect 2012-2013 (Numerator) | 621,482.13 | 2,916,796.92 | 2,637,525.49 |
| Direct Costs | 22,718,963.32 | 20,493,567.00 | 20,493,567.00 |
| Rate for 2012-2013 ** | 2.74* | 14.23* | 12.87** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50170**
**Form R0418**

*** Final ***

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 293,738.82 | 1,652,671.47 | 1,652,671.47 |
| 2008-2009 Fixed Carry Forward | -30,126.10 | -38,294.17 | -42,930.20 |
| Total Indirect Costs | 323,864.92 | 1,690,965.64 | 1,695,601.67 |
| 2008-2009 Direct Costs | 12,244,821.41 | 10,885,888.76 | 10,885,888.76 |
| 2010-2011 Rate | 2.64* | 15.53* | 15.58** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,435,500.16 | 11,154,607.90 | 11,154,607.90 |
| Indirect costs based on rate ** multiplied by actual direct costs | 328,297.20 | 1,673,191.19 | 1,737,887.91 |
| 2010-2011 Actual Indirect Costs | 368,005.89 | 1,648,898.15 | 1,648,898.15 |
| 2008-2009 Fixed Carry Forward | -30,126.10 | -38,294.17 | -42,930.20 |
| Total Indirect Costs | 398,131.99 | 1,687,192.32 | 1,691,828.35 |
| Over/(Under) Recovery | -69,834.79 | 0.00 | 46,059.56 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 368,005.89 | 1,648,898.15 | 1,648,898.15 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -69,834.79 | 0.00 | 46,059.56 |
| Total Projected Indirect 2012-2013 (Numerator) | 437,840.68 | 1,648,898.15 | 1,602,838.59 |
| Direct Costs | 12,435,500.16 | 11,154,607.90 | 11,154,607.90 |
| Rate for 2012-2013 ** | 3.52* | 14.78* | 14.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50180**
**Form R0418**

*** Final ***

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 458,334.63 | 1,877,634.75 | 1,877,634.75 |
| 2008-2009 Fixed Carry Forward | 251,297.36 | 125,894.51 | 132,258.14 |
| Total Indirect Costs | 207,037.27 | 1,751,740.24 | 1,745,376.61 |
| 2008-2009 Direct Costs | 14,911,079.62 | 13,491,779.50 | 13,491,779.50 |
| 2010-2011 Rate | 1.39* | 12.98* | 12.94** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,597,841.33 | 12,549,906.09 | 12,549,906.09 |
| Indirect costs based on rate ** multiplied by actual direct costs | 189,009.99 | 1,628,977.81 | 1,623,957.85 |
| 2010-2011 Actual Indirect Costs | 494,322.32 | 1,542,257.56 | 1,542,257.56 |
| 2008-2009 Fixed Carry Forward | 251,297.36 | 125,894.51 | 132,258.14 |
| Total Indirect Costs | 243,024.96 | 1,416,363.05 | 1,409,999.42 |
| Over/(Under) Recovery | -54,014.97 | 212,614.76 | 213,958.43 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 494,322.32 | 1,542,257.56 | 1,542,257.56 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -54,014.97 | 212,614.76 | 213,958.43 |
| Total Projected Indirect 2012-2013 (Numerator) | 548,337.29 | 1,329,642.80 | 1,328,299.13 |
| Direct Costs | 13,597,841.33 | 12,549,906.09 | 12,549,906.09 |
| Rate for 2012-2013 ** | 4.03* | 10.59* | 10.58** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50190**
**Form R0418**

*** Final ***

Romeo Community Schools
316 NORTH MAIN ST
ROMEO, MI 48065

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,292,592.72 | 6,762,185.43 | 6,762,185.43 |
| 2008-2009 Fixed Carry Forward | 345,675.36 | 0.00 | 140,018.82 |
| Total Indirect Costs | 946,917.36 | 6,762,185.43 | 6,622,166.61 |
| 2008-2009 Direct Costs | 48,670,858.48 | 43,201,265.77 | 43,201,265.77 |
| 2010-2011 Rate | 1.95* | 15.65* | 15.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 47,668,517.03 | 42,757,401.25 | 42,757,401.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 929,536.08 | 6,413,610.19 | 6,554,709.61 |
| 2010-2011 Actual Indirect Costs | 1,209,369.72 | 6,120,485.50 | 6,120,485.50 |
| 2008-2009 Fixed Carry Forward | 345,675.36 | 0.00 | 140,018.82 |
| Total Indirect Costs | 863,694.36 | 6,120,485.50 | 5,980,466.68 |
| Over/(Under) Recovery | 65,841.72 | 0.00 | 574,242.93 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,209,369.72 | 6,120,485.50 | 6,120,485.50 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 65,841.72 | 0.00 | 574,242.93 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,143,528.00 | 6,120,485.50 | 5,546,242.57 |
| Direct Costs | 47,668,517.03 | 42,757,401.25 | 42,757,401.25 |
| Rate for 2012-2013 ** | 2.40* | 14.31* | 12.97** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50200**
**Form R0418**

*** Final ***

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 267,654.78 | 3,505,282.43 | 3,505,282.43 |
| 2008-2009 Fixed Carry Forward | 89,052.65 | 0.00 | 154,714.22 |
| Total Indirect Costs | 178,602.13 | 3,505,282.43 | 3,350,568.21 |
| 2008-2009 Direct Costs | 25,075,316.51 | 21,837,688.86 | 21,837,688.86 |
| 2010-2011 Rate | 0.71* | 16.05* | 15.34** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,620,107.83 | 21,386,522.97 | 21,386,522.97 |
| Indirect costs based on rate ** multiplied by actual direct costs | 167,702.77 | 3,207,978.45 | 3,280,692.62 |
| 2010-2011 Actual Indirect Costs | 341,845.69 | 2,575,430.55 | 2,575,430.55 |
| 2008-2009 Fixed Carry Forward | 89,052.65 | 0.00 | 154,714.22 |
| Total Indirect Costs | 252,793.04 | 2,575,430.55 | 2,420,716.33 |
| Over/(Under) Recovery | -85,090.27 | 0.00 | 859,976.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 341,845.69 | 2,575,430.55 | 2,575,430.55 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -85,090.27 | 0.00 | 859,976.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 426,935.96 | 2,575,430.55 | 1,715,454.26 |
| Direct Costs | 23,620,107.83 | 21,386,522.97 | 21,386,522.97 |
| Rate for 2012-2013 ** | 1.81* | 12.04* | 8.02** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50210**
**Form R0418**

*** Final ***

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,740,768.33 | 32,568,665.04 | 32,568,665.04 |
| 2008-2009 Fixed Carry Forward | 938,048.26 | 2,927,606.51 | 2,746,582.46 |
| Total Indirect Costs | 4,802,720.07 | 29,641,058.53 | 29,822,082.58 |
| 2008-2009 Direct Costs | 264,579,213.21 | 237,751,316.50 | 237,751,316.50 |
| 2010-2011 Rate | 1.82* | 12.47* | 12.54** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 250,214,255.57 | 231,900,863.24 | 231,900,863.24 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,553,899.45 | 28,918,037.65 | 29,080,368.25 |
| 2010-2011 Actual Indirect Costs | 4,270,258.83 | 24,720,260.95 | 24,720,260.95 |
| 2008-2009 Fixed Carry Forward | 938,048.26 | 2,927,606.51 | 2,746,582.46 |
| Total Indirect Costs | 3,332,210.57 | 21,792,654.44 | 21,973,678.49 |
| Over/(Under) Recovery | 1,221,688.88 | 7,125,383.21 | 7,106,689.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,270,258.83 | 24,720,260.95 | 24,720,260.95 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,221,688.88 | 7,125,383.21 | 7,106,689.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,048,569.95 | 17,594,877.74 | 17,613,571.19 |
| Direct Costs | 250,214,255.57 | 231,900,863.24 | 231,900,863.24 |
| Rate for 2012-2013 ** | 1.22* | 7.59* | 7.60** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50220**
**Form R0418**

*** Final ***

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,239,450.31 | 5,543,981.65 | 5,543,981.65 |
| 2008-2009 Fixed Carry Forward | -104,307.36 | 0.00 | 319,883.51 |
| Total Indirect Costs | 1,343,757.67 | 5,543,981.65 | 5,224,098.14 |
| 2008-2009 Direct Costs | 37,340,391.39 | 33,035,860.05 | 33,035,860.05 |
| 2010-2011 Rate | 3.60* | 16.78* | 15.81** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 35,849,408.41 | 32,230,742.98 | 32,230,742.98 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,290,578.70 | 4,834,611.45 | 5,095,680.47 |
| 2010-2011 Actual Indirect Costs | 1,226,412.74 | 4,845,078.17 | 4,845,078.17 |
| 2008-2009 Fixed Carry Forward | -104,307.36 | 0.00 | 319,883.51 |
| Total Indirect Costs | 1,330,720.10 | 4,845,078.17 | 4,525,194.66 |
| Over/(Under) Recovery | -40,141.40 | 0.00 | 570,485.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,226,412.74 | 4,845,078.17 | 4,845,078.17 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -40,141.40 | 0.00 | 570,485.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,266,554.14 | 4,845,078.17 | 4,274,592.36 |
| Direct Costs | 35,849,408.41 | 32,230,742.98 | 32,230,742.98 |
| Rate for 2012-2013 ** | 3.53* | 15.03* | 13.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50230**
**Form R0418**

*** Final ***

Warren Consolidated Schools
31300 ANITA DRIVE
WARREN, MI 48093

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,797,559.09 | 23,060,819.24 | 23,060,819.24 |
| 2008-2009 Fixed Carry Forward | -292,755.59 | 0.00 | 4,810,936.69 |
| Total Indirect Costs | 5,090,314.68 | 23,060,819.24 | 18,249,882.55 |
| 2008-2009 Direct Costs | 161,489,138.52 | 143,225,878.37 | 143,225,878.37 |
| 2010-2011 Rate | 3.15* | 16.10* | 12.74** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 158,035,576.50 | 141,765,515.09 | 141,765,515.09 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,978,120.66 | 21,264,827.26 | 18,060,926.62 |
| 2010-2011 Actual Indirect Costs | 5,235,279.61 | 21,707,773.02 | 21,707,773.02 |
| 2008-2009 Fixed Carry Forward | -292,755.59 | 0.00 | 4,810,936.69 |
| Total Indirect Costs | 5,528,035.20 | 21,707,773.02 | 16,896,836.33 |
| Over/(Under) Recovery | -549,914.54 | 0.00 | 1,164,090.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 5,235,279.61 | 21,707,773.02 | 21,707,773.02 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -549,914.54 | 0.00 | 1,164,090.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 5,785,194.15 | 21,707,773.02 | 20,543,682.73 |
| Direct Costs | 158,035,576.50 | 141,765,515.09 | 141,765,515.09 |
| Rate for 2012-2013 ** | 3.66* | 15.31* | 14.49** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50240**
**Form R0418**

*** Final ***

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,363,732.47 | 5,595,430.32 | 5,595,430.32 |
| 2008-2009 Fixed Carry Forward | 22,108.55 | 0.00 | 654,351.24 |
| Total Indirect Costs | 1,341,623.92 | 5,595,430.32 | 4,941,079.08 |
| 2008-2009 Direct Costs | 35,371,615.95 | 31,139,918.10 | 31,139,918.10 |
| 2010-2011 Rate | 3.79* | 17.97* | 15.87** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 35,233,947.12 | 31,677,179.97 | 31,677,179.97 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,335,366.60 | 4,751,577.00 | 5,027,168.46 |
| 2010-2011 Actual Indirect Costs | 1,181,560.61 | 4,738,327.76 | 4,738,327.76 |
| 2008-2009 Fixed Carry Forward | 22,108.55 | 0.00 | 654,351.24 |
| Total Indirect Costs | 1,159,452.06 | 4,738,327.76 | 4,083,976.52 |
| Over/(Under) Recovery | 175,914.54 | 0.00 | 943,191.94 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,181,560.61 | 4,738,327.76 | 4,738,327.76 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 175,914.54 | 0.00 | 943,191.94 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,005,646.07 | 4,738,327.76 | 3,795,135.82 |
| Direct Costs | 35,233,947.12 | 31,677,179.97 | 31,677,179.97 |
| Rate for 2012-2013 ** | 2.85* | 14.96* | 11.98** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50901**
**Form R0418**

*** Final ***

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 67,409.84 | 67,409.84 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 0.00 | 67,409.84 | 67,409.84 |
| 2008-2009 Direct Costs | 1,093,431.19 | 1,026,021.35 | 1,026,021.35 |
| 2010-2011 Rate | 0.00* | 6.57* | 6.57** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,238,535.28 | 1,164,287.87 | 1,164,287.87 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 76,493.71 | 76,493.71 |
| 2010-2011 Actual Indirect Costs | 2,157.39 | 76,404.80 | 76,404.80 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 2,157.39 | 76,404.80 | 76,404.80 |
| Over/(Under) Recovery | 0.00 | 88.91 | 88.91 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,157.39 | 76,404.80 | 76,404.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 88.91 | 88.91 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,157.39 | 76,315.89 | 76,315.89 |
| Direct Costs | 1,238,535.28 | 1,164,287.87 | 1,164,287.87 |
| Rate for 2012-2013 ** | 0.17* | 6.55* | 6.55** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50902**
**Form R0418**

*** Final ***

Conner Creek Academy East
16911 EASTLAND ST
ROSEVILLE, MI 48066

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 78,615.06 | 1,182,203.33 | 1,182,203.33 |
| 2008-2009 Fixed Carry Forward | 119,043.56 | 0.00 | 0.00 |
| Total Indirect Costs | -40,428.50 | 1,182,203.33 | 1,182,203.33 |
| 2008-2009 Direct Costs | 6,716,327.35 | 5,612,739.08 | 5,612,739.08 |
| 2010-2011 Rate | 0.00* | 21.06* | 21.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,820,223.80 | 7,051,479.40 | 7,051,479.40 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 1,057,721.91 | 1,485,041.56 |
| 2010-2011 Actual Indirect Costs | 91,558.28 | 860,302.68 | 860,302.68 |
| 2008-2009 Fixed Carry Forward | 119,043.56 | 0.00 | 0.00 |
| Total Indirect Costs | -27,485.28 | 860,302.68 | 860,302.68 |
| Over/(Under) Recovery | 0.00 | 0.00 | 624,738.88 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 91,558.28 | 860,302.68 | 860,302.68 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 624,738.88 |
| Total Projected Indirect 2012-2013 (Numerator) | 91,558.28 | 860,302.68 | 235,563.80 |
| Direct Costs | 7,820,223.80 | 7,051,479.40 | 7,051,479.40 |
| Rate for 2012-2013 ** | 1.17* | 12.20* | 3.34** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50903**
**Form R0418**

*** Final ***

Huron Academy
11401 METROPOLITAN PKWY
STERLING HEIGHTS, MI 48312

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 228,732.00 | 688,019.00 | 688,019.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 228,732.00 | 688,019.00 | 688,019.00 |
| 2008-2009 Direct Costs | 2,775,168.00 | 2,315,881.00 | 2,315,881.00 |
| 2010-2011 Rate | 8.24* | 29.71* | 29.71** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,481,552.00 | 3,006,758.00 | 3,006,758.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 286,879.88 | 451,013.70 | 751,689.50 |
| 2010-2011 Actual Indirect Costs | 284,963.00 | 759,757.00 | 759,757.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 284,963.00 | 759,757.00 | 759,757.00 |
| Over/(Under) Recovery | 1,916.88 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 284,963.00 | 759,757.00 | 759,757.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,916.88 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 283,046.12 | 759,757.00 | 759,757.00 |
| Direct Costs | 3,481,552.00 | 3,006,758.00 | 3,006,758.00 |
| Rate for 2012-2013 ** | 8.13* | 25.27* | 25.27** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50904**
**Form R0418**

*** Final ***

Global Preparatory Academy
26200 Ridgemont
Roseville, MI 48066

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 52,127.70 | 1,626,161.63 | 1,626,161.63 |
| 2008-2009 Fixed Carry Forward | -3,977.72 | 0.00 | 0.00 |
| Total Indirect Costs | 56,105.42 | 1,626,161.63 | 1,626,161.63 |
| 2008-2009 Direct Costs | 5,068,419.28 | 3,494,385.35 | 3,494,385.35 |
| 2010-2011 Rate | 1.11* | 46.54* | 46.54** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,456,981.21 | 1,981,368.77 | 1,981,368.77 |
| Indirect costs based on rate ** multiplied by actual direct costs | 27,272.49 | 297,205.32 | 495,342.19 |
| 2010-2011 Actual Indirect Costs | 41,598.75 | 517,211.19 | 517,211.19 |
| 2008-2009 Fixed Carry Forward | -3,977.72 | 0.00 | 0.00 |
| Total Indirect Costs | 45,576.47 | 517,211.19 | 517,211.19 |
| Over/(Under) Recovery | -18,303.98 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 41,598.75 | 517,211.19 | 517,211.19 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -18,303.98 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 59,902.73 | 517,211.19 | 517,211.19 |
| Direct Costs | 2,456,981.21 | 1,981,368.77 | 1,981,368.77 |
| Rate for 2012-2013 ** | 2.44* | 26.10* | 26.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50905**
**Form R0418**

*** Final ***

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 7,222.32 | 210,754.11 | 210,754.11 |
| 2008-2009 Fixed Carry Forward | 1,194.74 | 10,926.35 | 10,926.35 |
| Total Indirect Costs | 6,027.58 | 199,827.76 | 199,827.76 |
| 2008-2009 Direct Costs | 2,274,880.02 | 2,071,348.23 | 2,071,348.23 |
| 2010-2011 Rate | 0.26* | 9.65* | 9.65** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,196,191.80 | 1,972,653.30 | 1,972,653.30 |
| Indirect costs based on rate ** multiplied by actual direct costs | 5,710.10 | 190,361.04 | 190,361.04 |
| 2010-2011 Actual Indirect Costs | 8,417.44 | 231,955.94 | 231,955.94 |
| 2008-2009 Fixed Carry Forward | 1,194.74 | 10,926.35 | 10,926.35 |
| Total Indirect Costs | 7,222.70 | 221,029.59 | 221,029.59 |
| Over/(Under) Recovery | -1,512.60 | -30,668.55 | -30,668.55 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 8,417.44 | 231,955.94 | 231,955.94 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,512.60 | -30,668.55 | -30,668.55 |
| Total Projected Indirect 2012-2013 (Numerator) | 9,930.04 | 262,624.49 | 262,624.49 |
| Direct Costs | 2,196,191.80 | 1,972,653.30 | 1,972,653.30 |
| Rate for 2012-2013 ** | 0.45* | 13.31* | 13.31** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50906**
**Form R0418**

*** Final ***

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 284,374.16 | 284,374.16 |
| 2008-2009 Fixed Carry Forward | 0.00 | 31,505.17 | 31,505.17 |
| Total Indirect Costs | 0.00 | 252,868.99 | 252,868.99 |
| 2008-2009 Direct Costs | 2,629,432.28 | 2,345,058.12 | 2,345,058.12 |
| 2010-2011 Rate | 0.00* | 10.78* | 10.78** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,143,275.42 | 2,806,633.82 | 2,806,633.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 302,555.13 | 302,555.13 |
| 2010-2011 Actual Indirect Costs | 33,530.00 | 370,171.60 | 370,171.60 |
| 2008-2009 Fixed Carry Forward | 0.00 | 31,505.17 | 31,505.17 |
| Total Indirect Costs | 33,530.00 | 338,666.43 | 338,666.43 |
| Over/(Under) Recovery | 0.00 | -36,111.30 | -36,111.30 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 33,530.00 | 370,171.60 | 370,171.60 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | -36,111.30 | -36,111.30 |
| Total Projected Indirect 2012-2013 (Numerator) | 33,530.00 | 406,282.90 | 406,282.90 |
| Direct Costs | 3,143,275.42 | 2,806,633.82 | 2,806,633.82 |
| Rate for 2012-2013 ** | 1.07* | 14.48* | 14.48** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50908**
**Form R0418**

*** Final ***

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 70,980.00 | 734,231.00 | 734,231.00 |
| 2008-2009 Fixed Carry Forward | 15,188.20 | 0.00 | 0.00 |
| Total Indirect Costs | 55,791.80 | 734,231.00 | 734,231.00 |
| 2008-2009 Direct Costs | 2,509,146.00 | 1,845,895.00 | 1,845,895.00 |
| 2010-2011 Rate | 2.22* | 39.78* | 39.78** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,591,284.00 | 1,924,279.00 | 1,924,279.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 57,526.50 | 288,641.85 | 481,069.75 |
| 2010-2011 Actual Indirect Costs | 28,245.00 | 695,250.00 | 695,250.00 |
| 2008-2009 Fixed Carry Forward | 15,188.20 | 0.00 | 0.00 |
| Total Indirect Costs | 13,056.80 | 695,250.00 | 695,250.00 |
| Over/(Under) Recovery | 44,469.70 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 28,245.00 | 695,250.00 | 695,250.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 44,469.70 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | -16,224.70 | 695,250.00 | 695,250.00 |
| Direct Costs | 2,591,284.00 | 1,924,279.00 | 1,924,279.00 |
| Rate for 2012-2013 ** | 0.00* | 36.13* | 36.13** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50909**
**Form R0418**

*** Final ***

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 262,845.00 | 1,354,030.00 | 1,354,030.00 |
| 2008-2009 Fixed Carry Forward | 16,899.68 | 0.00 | 0.00 |
| Total Indirect Costs | 245,945.32 | 1,354,030.00 | 1,354,030.00 |
| 2008-2009 Direct Costs | 5,151,305.00 | 4,060,120.00 | 4,060,120.00 |
| 2010-2011 Rate | 4.77* | 33.35* | 33.35** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,565,413.00 | 4,401,030.00 | 4,401,030.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 265,470.20 | 660,154.50 | 1,100,257.50 |
| 2010-2011 Actual Indirect Costs | 369,180.00 | 1,533,563.00 | 1,533,563.00 |
| 2008-2009 Fixed Carry Forward | 16,899.68 | 0.00 | 0.00 |
| Total Indirect Costs | 352,280.32 | 1,533,563.00 | 1,533,563.00 |
| Over/(Under) Recovery | -86,810.12 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 369,180.00 | 1,533,563.00 | 1,533,563.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -86,810.12 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 455,990.12 | 1,533,563.00 | 1,533,563.00 |
| Direct Costs | 5,565,413.00 | 4,401,030.00 | 4,401,030.00 |
| Rate for 2012-2013 ** | 8.19* | 34.85* | 34.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50910**
**Form R0418**

*** Final ***

Ben Ross Public School Academy
8525 COLE DR
WARREN, MI 48093

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 339,838.00 | 1,814,259.00 | 1,814,259.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 339,838.00 | 1,814,259.00 | 1,814,259.00 |
| 2008-2009 Direct Costs | 6,129,297.00 | 4,654,876.00 | 4,654,876.00 |
| 2010-2011 Rate | 5.54* | 38.98* | 38.98** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,094,881.64 | 2,462,288.81 | 2,462,288.81 |
| Indirect costs based on rate ** multiplied by actual direct costs | 171,456.44 | 369,343.32 | 615,572.20 |
| 2010-2011 Actual Indirect Costs | 259,182.00 | 891,774.83 | 891,774.83 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 259,182.00 | 891,774.83 | 891,774.83 |
| Over/(Under) Recovery | -87,725.56 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 259,182.00 | 891,774.83 | 891,774.83 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -87,725.56 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 346,907.56 | 891,774.83 | 891,774.83 |
| Direct Costs | 3,094,881.64 | 2,462,288.81 | 2,462,288.81 |
| Rate for 2012-2013 ** | 11.21* | 36.22* | 36.22** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50911**
**Form R0418**

*** Final ***

Academy of Warren
13943 EAST 8 MILE RD
WARREN, MI 48089

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 52,534.73 | 1,347,827.44 | 1,347,827.44 |
| 2008-2009 Fixed Carry Forward | 29,468.63 | 0.00 | 0.00 |
| Total Indirect Costs | 23,066.10 | 1,347,827.44 | 1,347,827.44 |
| 2008-2009 Direct Costs | 5,857,382.56 | 4,562,089.85 | 4,562,089.85 |
| 2010-2011 Rate | 0.39* | 29.54* | 29.54** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,770,822.85 | 5,383,145.73 | 5,383,145.73 |
| Indirect costs based on rate ** multiplied by actual direct costs | 26,406.21 | 807,471.86 | 1,345,786.43 |
| 2010-2011 Actual Indirect Costs | 34,686.65 | 1,422,363.77 | 1,422,363.77 |
| 2008-2009 Fixed Carry Forward | 29,468.63 | 0.00 | 0.00 |
| Total Indirect Costs | 5,218.02 | 1,422,363.77 | 1,422,363.77 |
| Over/(Under) Recovery | 21,188.19 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 34,686.65 | 1,422,363.77 | 1,422,363.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 21,188.19 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 13,498.46 | 1,422,363.77 | 1,422,363.77 |
| Direct Costs | 6,770,822.85 | 5,383,145.73 | 5,383,145.73 |
| Rate for 2012-2013 ** | 0.20* | 26.42* | 26.42** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 50912**
**Form R0418**

*** Final ***

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 294,846.00 | 1,674,713.00 | 1,674,713.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 294,846.00 | 1,674,713.00 | 1,674,713.00 |
| 2008-2009 Direct Costs | 4,528,897.00 | 3,149,030.00 | 3,149,030.00 |
| 2010-2011 Rate | 6.51* | 53.18* | 53.18** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,391,333.00 | 4,005,561.00 | 4,005,561.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 350,975.78 | 600,834.15 | 1,001,390.25 |
| 2010-2011 Actual Indirect Costs | 225,499.00 | 1,611,271.00 | 1,611,271.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 225,499.00 | 1,611,271.00 | 1,611,271.00 |
| Over/(Under) Recovery | 125,476.78 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 225,499.00 | 1,611,271.00 | 1,611,271.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 125,476.78 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 100,022.22 | 1,611,271.00 | 1,611,271.00 |
| Direct Costs | 5,391,333.00 | 4,005,561.00 | 4,005,561.00 |
| Rate for 2012-2013 ** | 1.86* | 40.23* | 40.23** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 51000**
**Form R0418**

*** Final ***

Manistee ISD
772 EAST PARKDALE AVE
MANISTEE, MI 49660

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 483,465.31 | 654,133.83 | 654,133.83 |
| 2008-2009 Fixed Carry Forward | 3,021.95 | 0.00 | 96,666.03 |
| Total Indirect Costs | 480,443.36 | 654,133.83 | 557,467.80 |
| 2008-2009 Direct Costs | 4,419,677.36 | 4,249,008.84 | 4,249,008.84 |
| 2010-2011 Rate | 10.87* | 15.39* | 13.12** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,580,922.29 | 4,409,017.27 | 4,409,017.27 |
| Indirect costs based on rate ** multiplied by actual direct costs | 497,946.25 | 661,352.59 | 578,463.07 |
| 2010-2011 Actual Indirect Costs | 508,972.66 | 680,877.68 | 680,877.68 |
| 2008-2009 Fixed Carry Forward | 3,021.95 | 0.00 | 96,666.03 |
| Total Indirect Costs | 505,950.71 | 680,877.68 | 584,211.65 |
| Over/(Under) Recovery | -8,004.46 | 0.00 | -5,748.58 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 508,972.66 | 680,877.68 | 680,877.68 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -8,004.46 | 0.00 | -5,748.58 |
| Total Projected Indirect 2012-2013 (Numerator) | 516,977.12 | 680,877.68 | 686,626.26 |
| Direct Costs | 4,580,922.29 | 4,409,017.27 | 4,409,017.27 |
| Rate for 2012-2013 ** | 11.29* | 15.44* | 15.57** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 51020**
**Form R0418**

*** Final ***

Bear Lake Schools
P.O. Box 188
Bear Lake, MI 49614

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 167,707.58 | 448,426.55 | 448,426.55 |
| 2008-2009 Fixed Carry Forward | 67,459.66 | 0.00 | 77,837.88 |
| Total Indirect Costs | 100,247.92 | 448,426.55 | 370,588.67 |
| 2008-2009 Direct Costs | 2,823,059.20 | 2,542,340.23 | 2,542,340.23 |
| 2010-2011 Rate | 3.55* | 17.64* | 14.58** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,976,557.96 | 2,699,959.85 | 2,699,959.85 |
| Indirect costs based on rate ** multiplied by actual direct costs | 105,667.81 | 404,993.98 | 393,654.15 |
| 2010-2011 Actual Indirect Costs | 134,144.45 | 410,742.56 | 410,742.56 |
| 2008-2009 Fixed Carry Forward | 67,459.66 | 0.00 | 77,837.88 |
| Total Indirect Costs | 66,684.79 | 410,742.56 | 332,904.68 |
| Over/(Under) Recovery | 38,983.02 | 0.00 | 60,749.47 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 134,144.45 | 410,742.56 | 410,742.56 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 38,983.02 | 0.00 | 60,749.47 |
| Total Projected Indirect 2012-2013 (Numerator) | 95,161.43 | 410,742.56 | 349,993.09 |
| Direct Costs | 2,976,557.96 | 2,699,959.85 | 2,699,959.85 |
| Rate for 2012-2013 ** | 3.20* | 15.21* | 12.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 51045**
**Form R0418**

*** Final ***

Kaleva Norman Dickson School District
4400 N HIGH BRIDGE RD
BRETHREN, MI 49619

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 261,497.41 | 1,039,136.10 | 1,039,136.10 |
| 2008-2009 Fixed Carry Forward | 6,119.33 | 0.00 | -10,022.12 |
| Total Indirect Costs | 255,378.08 | 1,039,136.10 | 1,049,158.22 |
| 2008-2009 Direct Costs | 6,774,422.39 | 5,996,783.70 | 5,996,783.70 |
| 2010-2011 Rate | 3.77* | 17.33* | 17.50** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,172,868.37 | 5,521,655.56 | 5,521,655.56 |
| Indirect costs based on rate ** multiplied by actual direct costs | 232,717.14 | 828,248.33 | 966,289.72 |
| 2010-2011 Actual Indirect Costs | 235,239.08 | 886,451.89 | 886,451.89 |
| 2008-2009 Fixed Carry Forward | 6,119.33 | 0.00 | -10,022.12 |
| Total Indirect Costs | 229,119.75 | 886,451.89 | 896,474.01 |
| Over/(Under) Recovery | 3,597.39 | 0.00 | 69,815.71 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 235,239.08 | 886,451.89 | 886,451.89 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 3,597.39 | 0.00 | 69,815.71 |
| Total Projected Indirect 2012-2013 (Numerator) | 231,641.69 | 886,451.89 | 816,636.18 |
| Direct Costs | 6,172,868.37 | 5,521,655.56 | 5,521,655.56 |
| Rate for 2012-2013 ** | 3.75* | 16.05* | 14.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 51060**
**Form R0418**

*** Final ***

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 212,698.35 | 649,921.28 | 649,921.28 |
| 2008-2009 Fixed Carry Forward | 6,560.91 | 0.00 | -29,850.72 |
| Total Indirect Costs | 206,137.44 | 649,921.28 | 679,772.00 |
| 2008-2009 Direct Costs | 3,777,566.80 | 3,340,343.87 | 3,340,343.87 |
| 2010-2011 Rate | 5.46* | 19.46* | 20.35** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,714,653.30 | 3,286,949.82 | 3,286,949.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 202,820.07 | 493,042.47 | 668,894.29 |
| 2010-2011 Actual Indirect Costs | 208,933.72 | 636,637.20 | 636,637.20 |
| 2008-2009 Fixed Carry Forward | 6,560.91 | 0.00 | -29,850.72 |
| Total Indirect Costs | 202,372.81 | 636,637.20 | 666,487.92 |
| Over/(Under) Recovery | 447.26 | 0.00 | 2,406.37 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 208,933.72 | 636,637.20 | 636,637.20 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 447.26 | 0.00 | 2,406.37 |
| Total Projected Indirect 2012-2013 (Numerator) | 208,486.46 | 636,637.20 | 634,230.83 |
| Direct Costs | 3,714,653.30 | 3,286,949.82 | 3,286,949.82 |
| Rate for 2012-2013 ** | 5.61* | 19.37* | 19.30** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 51070**
**Form R0418**

*** Final ***

Manistee Area Public Schools
550 MAPLE ST
MANISTEE, MI 49660

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 563,614.06 | 2,144,991.25 | 2,144,991.25 |
| 2008-2009 Fixed Carry Forward | 31,589.05 | 0.00 | 81,843.62 |
| Total Indirect Costs | 532,025.01 | 2,144,991.25 | 2,063,147.63 |
| 2008-2009 Direct Costs | 14,474,620.37 | 12,893,243.18 | 12,893,243.18 |
| 2010-2011 Rate | 3.68* | 16.64* | 16.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,580,685.89 | 12,348,042.65 | 12,348,042.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 499,769.24 | 1,852,206.40 | 1,975,686.82 |
| 2010-2011 Actual Indirect Costs | 570,870.98 | 1,803,514.22 | 1,803,514.22 |
| 2008-2009 Fixed Carry Forward | 31,589.05 | 0.00 | 81,843.62 |
| Total Indirect Costs | 539,281.93 | 1,803,514.22 | 1,721,670.60 |
| Over/(Under) Recovery | -39,512.69 | 0.00 | 254,016.22 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 570,870.98 | 1,803,514.22 | 1,803,514.22 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -39,512.69 | 0.00 | 254,016.22 |
| Total Projected Indirect 2012-2013 (Numerator) | 610,383.67 | 1,803,514.22 | 1,549,498.00 |
| Direct Costs | 13,580,685.89 | 12,348,042.65 | 12,348,042.65 |
| Rate for 2012-2013 ** | 4.49* | 14.61* | 12.55** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 51903**
**Form R0418**

*** Final ***

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 30,796.98 | 108,745.42 | 108,745.42 |
| 2008-2009 Fixed Carry Forward | -8,439.38 | -27,305.85 | -27,305.85 |
| Total Indirect Costs | 39,236.36 | 136,051.27 | 136,051.27 |
| 2008-2009 Direct Costs | 882,122.96 | 804,174.52 | 804,174.52 |
| 2010-2011 Rate | 4.45* | 16.92* | 16.92** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 884,641.07 | 813,126.79 | 813,126.79 |
| Indirect costs based on rate ** multiplied by actual direct costs | 39,366.53 | 121,969.02 | 137,581.05 |
| 2010-2011 Actual Indirect Costs | 32,807.49 | 104,321.77 | 104,321.77 |
| 2008-2009 Fixed Carry Forward | -8,439.38 | -27,305.85 | -27,305.85 |
| Total Indirect Costs | 41,246.87 | 131,627.62 | 131,627.62 |
| Over/(Under) Recovery | -1,880.34 | 0.00 | 5,953.43 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 32,807.49 | 104,321.77 | 104,321.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,880.34 | 0.00 | 5,953.43 |
| Total Projected Indirect 2012-2013 (Numerator) | 34,687.83 | 104,321.77 | 98,368.34 |
| Direct Costs | 884,641.07 | 813,126.79 | 813,126.79 |
| Rate for 2012-2013 ** | 3.92* | 12.83* | 12.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 52000**
**Form R0418**

*** Final ***

Marquette-Alger RESA
321 EAST OHIO ST
MARQUETTE, MI 49855

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,282,641.92 | 1,569,212.42 | 1,569,212.42 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 120,959.74 |
| Total Indirect Costs | 1,282,641.92 | 1,569,212.42 | 1,448,252.68 |
| 2008-2009 Direct Costs | 9,057,572.87 | 8,771,002.37 | 8,771,002.37 |
| 2010-2011 Rate | 14.16* | 17.89* | 16.51** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,971,166.36 | 9,676,787.94 | 9,676,787.94 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,411,917.16 | 1,451,518.19 | 1,597,637.69 |
| 2010-2011 Actual Indirect Costs | 1,494,514.31 | 1,788,892.73 | 1,788,892.73 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 120,959.74 |
| Total Indirect Costs | 1,494,514.31 | 1,788,892.73 | 1,667,932.99 |
| Over/(Under) Recovery | -82,597.15 | 0.00 | -70,295.30 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,494,514.31 | 1,788,892.73 | 1,788,892.73 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -82,597.15 | 0.00 | -70,295.30 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,577,111.46 | 1,788,892.73 | 1,859,188.03 |
| Direct Costs | 9,971,166.36 | 9,676,787.94 | 9,676,787.94 |
| Rate for 2012-2013 ** | 15.82* | 18.49* | 19.21** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 52015**
**Form R0418**

*** Final ***

NICE Community School District
300 S WESTWOOD DR
ISHPEMING, MI 49849

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 81,919.50 | 1,067,270.24 | 1,067,270.24 |
| 2008-2009 Fixed Carry Forward | 6,148.61 | 90,606.73 | 90,606.73 |
| Total Indirect Costs | 75,770.89 | 976,663.51 | 976,663.51 |
| 2008-2009 Direct Costs | 11,284,749.65 | 10,299,398.91 | 10,299,398.91 |
| 2010-2011 Rate | 0.67* | 9.48* | 9.48** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,901,313.96 | 9,945,349.16 | 9,945,349.16 |
| Indirect costs based on rate ** multiplied by actual direct costs | 73,038.80 | 942,819.10 | 942,819.10 |
| 2010-2011 Actual Indirect Costs | 174,721.72 | 1,130,686.52 | 1,130,686.52 |
| 2008-2009 Fixed Carry Forward | 6,148.61 | 90,606.73 | 90,606.73 |
| Total Indirect Costs | 168,573.11 | 1,040,079.79 | 1,040,079.79 |
| Over/(Under) Recovery | -95,534.31 | -97,260.69 | -97,260.69 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 174,721.72 | 1,130,686.52 | 1,130,686.52 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -95,534.31 | -97,260.69 | -97,260.69 |
| Total Projected Indirect 2012-2013 (Numerator) | 270,256.03 | 1,227,947.21 | 1,227,947.21 |
| Direct Costs | 10,901,313.96 | 9,945,349.16 | 9,945,349.16 |
| Rate for 2012-2013 ** | 2.48* | 12.35* | 12.35** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 52040**
**Form R0418**

*** Final ***

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 388,207.82 | 1,530,870.62 | 1,530,870.62 |
| 2008-2009 Fixed Carry Forward | -37,727.30 | 0.00 | 106,744.53 |
| Total Indirect Costs | 425,935.12 | 1,530,870.62 | 1,424,126.09 |
| 2008-2009 Direct Costs | 11,978,747.15 | 10,836,084.35 | 10,836,084.35 |
| 2010-2011 Rate | 3.56* | 14.13* | 13.14** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,525,726.67 | 10,588,876.65 | 10,588,876.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 410,315.87 | 1,496,208.27 | 1,391,378.39 |
| 2010-2011 Actual Indirect Costs | 394,966.64 | 1,331,816.66 | 1,331,816.66 |
| 2008-2009 Fixed Carry Forward | -37,727.30 | 0.00 | 106,744.53 |
| Total Indirect Costs | 432,693.94 | 1,331,816.66 | 1,225,072.13 |
| Over/(Under) Recovery | -22,378.07 | 164,391.61 | 166,306.26 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 394,966.64 | 1,331,816.66 | 1,331,816.66 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -22,378.07 | 164,391.61 | 166,306.26 |
| Total Projected Indirect 2012-2013 (Numerator) | 417,344.71 | 1,167,425.05 | 1,165,510.40 |
| Direct Costs | 11,525,726.67 | 10,588,876.65 | 10,588,876.65 |
| Rate for 2012-2013 ** | 3.62* | 11.03* | 11.01** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 52090**
**Form R0418**

*** Final ***

Negaunee Public Schools
101 SOUTH PIONEER AVE
NEGAUNEE, MI 49866

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 302,148.35 | 1,458,926.48 | 1,458,926.48 |
| 2008-2009 Fixed Carry Forward | -71,205.95 | -143,103.55 | -143,103.55 |
| Total Indirect Costs | 373,354.30 | 1,602,030.03 | 1,602,030.03 |
| 2008-2009 Direct Costs | 12,225,837.27 | 11,069,059.14 | 11,069,059.14 |
| 2010-2011 Rate | 3.05* | 14.47* | 14.47** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,717,337.71 | 10,702,269.37 | 10,702,269.37 |
| Indirect costs based on rate ** multiplied by actual direct costs | 357,378.80 | 1,548,618.38 | 1,548,618.38 |
| 2010-2011 Actual Indirect Costs | 341,481.45 | 1,356,549.79 | 1,356,549.79 |
| 2008-2009 Fixed Carry Forward | -71,205.95 | -143,103.55 | -143,103.55 |
| Total Indirect Costs | 412,687.40 | 1,499,653.34 | 1,499,653.34 |
| Over/(Under) Recovery | -55,308.60 | 48,965.04 | 48,965.04 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 341,481.45 | 1,356,549.79 | 1,356,549.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -55,308.60 | 48,965.04 | 48,965.04 |
| Total Projected Indirect 2012-2013 (Numerator) | 396,790.05 | 1,307,584.75 | 1,307,584.75 |
| Direct Costs | 11,717,337.71 | 10,702,269.37 | 10,702,269.37 |
| Rate for 2012-2013 ** | 3.39* | 12.22* | 12.22** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 52100**
**Form R0418**

*** Final ***

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 11,175.80 | 120,788.03 | 120,788.03 |
| 2008-2009 Fixed Carry Forward | -320.26 | -44,228.19 | -42,524.08 |
| Total Indirect Costs | 11,496.06 | 165,016.22 | 163,312.11 |
| 2008-2009 Direct Costs | 810,068.19 | 700,455.96 | 700,455.96 |
| 2010-2011 Rate | 1.42* | 23.56* | 23.32** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 902,410.84 | 796,476.91 | 796,476.91 |
| Indirect costs based on rate ** multiplied by actual direct costs | 12,814.23 | 119,471.54 | 185,738.42 |
| 2010-2011 Actual Indirect Costs | 14,585.86 | 120,519.79 | 120,519.79 |
| 2008-2009 Fixed Carry Forward | -320.26 | -44,228.19 | -42,524.08 |
| Total Indirect Costs | 14,906.12 | 164,747.98 | 163,043.87 |
| Over/(Under) Recovery | -2,091.89 | 0.00 | 22,694.55 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 14,585.86 | 120,519.79 | 120,519.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -2,091.89 | 0.00 | 22,694.55 |
| Total Projected Indirect 2012-2013 (Numerator) | 16,677.75 | 120,519.79 | 97,825.24 |
| Direct Costs | 902,410.84 | 796,476.91 | 796,476.91 |
| Rate for 2012-2013 ** | 1.85* | 15.13* | 12.28** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 52110**
**Form R0418**

*** Final ***

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 76,828.34 | 351,282.24 | 351,282.24 |
| 2008-2009 Fixed Carry Forward | -7,868.12 | 0.00 | -35,936.98 |
| Total Indirect Costs | 84,696.46 | 351,282.24 | 387,219.22 |
| 2008-2009 Direct Costs | 1,699,421.17 | 1,424,967.27 | 1,424,967.27 |
| 2010-2011 Rate | 4.98* | 24.65* | 27.17** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,454,595.84 | 1,184,203.45 | 1,184,203.45 |
| Indirect costs based on rate ** multiplied by actual direct costs | 72,438.87 | 177,630.52 | 296,050.86 |
| 2010-2011 Actual Indirect Costs | 86,882.96 | 357,275.35 | 357,275.35 |
| 2008-2009 Fixed Carry Forward | -7,868.12 | 0.00 | -35,936.98 |
| Total Indirect Costs | 94,751.08 | 357,275.35 | 393,212.33 |
| Over/(Under) Recovery | -22,312.21 | 0.00 | -97,161.47 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 86,882.96 | 357,275.35 | 357,275.35 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -22,312.21 | 0.00 | -97,161.47 |
| Total Projected Indirect 2012-2013 (Numerator) | 109,195.17 | 357,275.35 | 454,436.82 |
| Direct Costs | 1,454,595.84 | 1,184,203.45 | 1,184,203.45 |
| Rate for 2012-2013 ** | 7.51* | 30.17* | 38.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 52160**
**Form R0418**

*** Final ***

Wells Township School District
P.O. Box 108
Arnold, MI 49819

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,853.21 | 51,817.37 | 51,817.37 |
| 2008-2009 Fixed Carry Forward | -346.19 | -6,718.19 | -6,718.19 |
| Total Indirect Costs | 5,199.40 | 58,535.56 | 58,535.56 |
| 2008-2009 Direct Costs | 368,412.37 | 321,448.21 | 321,448.21 |
| 2010-2011 Rate | 1.41* | 18.21* | 18.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 362,654.61 | 317,840.78 | 317,840.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 5,113.43 | 47,676.12 | 57,878.81 |
| 2010-2011 Actual Indirect Costs | 4,921.93 | 49,735.76 | 49,735.76 |
| 2008-2009 Fixed Carry Forward | -346.19 | -6,718.19 | -6,718.19 |
| Total Indirect Costs | 5,268.12 | 56,453.95 | 56,453.95 |
| Over/(Under) Recovery | -154.69 | 0.00 | 1,424.86 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,921.93 | 49,735.76 | 49,735.76 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -154.69 | 0.00 | 1,424.86 |
| Total Projected Indirect 2012-2013 (Numerator) | 5,076.62 | 49,735.76 | 48,310.90 |
| Direct Costs | 362,654.61 | 317,840.78 | 317,840.78 |
| Rate for 2012-2013 ** | 1.40* | 15.65* | 15.20** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 52170**
**Form R0418**

*** Final ***

Marquette Area Public Schools
1201 WEST FAIR AVE
MARQUETTE, MI 49855

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,037,295.70 | 3,825,948.11 | 3,825,948.11 |
| 2008-2009 Fixed Carry Forward | -12,033.51 | -79,566.43 | -82,368.46 |
| Total Indirect Costs | 1,049,329.21 | 3,905,514.54 | 3,908,316.57 |
| 2008-2009 Direct Costs | 28,067,881.04 | 25,279,228.63 | 25,279,228.63 |
| 2010-2011 Rate | 3.74* | 15.45* | 15.46** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 27,185,548.62 | 24,954,700.78 | 24,954,700.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,016,739.52 | 3,743,205.12 | 3,857,996.74 |
| 2010-2011 Actual Indirect Costs | 836,663.54 | 3,067,511.38 | 3,067,511.38 |
| 2008-2009 Fixed Carry Forward | -12,033.51 | -79,566.43 | -82,368.46 |
| Total Indirect Costs | 848,697.05 | 3,147,077.81 | 3,149,879.84 |
| Over/(Under) Recovery | 168,042.47 | 0.00 | 708,116.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 836,663.54 | 3,067,511.38 | 3,067,511.38 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 168,042.47 | 0.00 | 708,116.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 668,621.07 | 3,067,511.38 | 2,359,394.48 |
| Direct Costs | 27,185,548.62 | 24,954,700.78 | 24,954,700.78 |
| Rate for 2012-2013 ** | 2.46* | 12.29* | 9.45** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 52180**
**Form R0418**

*** Final ***

Ishpeming Public School District No. 1
319 EAST DIVISION ST
ISHPEMING, MI 49849

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 320,630.65 | 1,371,084.18 | 1,371,084.18 |
| 2008-2009 Fixed Carry Forward | -76,423.71 | 0.00 | -97,459.32 |
| Total Indirect Costs | 397,054.36 | 1,371,084.18 | 1,468,543.50 |
| 2008-2009 Direct Costs | 7,832,268.55 | 6,781,815.02 | 6,781,815.02 |
| 2010-2011 Rate | 5.07* | 20.22* | 21.65** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,691,725.16 | 6,803,056.86 | 6,803,056.86 |
| Indirect costs based on rate ** multiplied by actual direct costs | 389,970.47 | 1,020,458.53 | 1,472,861.81 |
| 2010-2011 Actual Indirect Costs | 192,487.64 | 1,081,155.94 | 1,081,155.94 |
| 2008-2009 Fixed Carry Forward | -76,423.71 | 0.00 | -97,459.32 |
| Total Indirect Costs | 268,911.35 | 1,081,155.94 | 1,178,615.26 |
| Over/(Under) Recovery | 121,059.12 | 0.00 | 294,246.55 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 192,487.64 | 1,081,155.94 | 1,081,155.94 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 121,059.12 | 0.00 | 294,246.55 |
| Total Projected Indirect 2012-2013 (Numerator) | 71,428.52 | 1,081,155.94 | 786,909.39 |
| Direct Costs | 7,691,725.16 | 6,803,056.86 | 6,803,056.86 |
| Rate for 2012-2013 ** | 0.93* | 15.89* | 11.57** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 52901**
**Form R0418**

*** Final ***

North Star Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 13,462.63 | 80,845.56 | 80,845.56 |
| 2008-2009 Fixed Carry Forward | 18,449.23 | 23,722.83 | 23,722.83 |
| Total Indirect Costs | -4,986.60 | 57,122.73 | 57,122.73 |
| 2008-2009 Direct Costs | 773,926.08 | 706,543.15 | 706,543.15 |
| 2010-2011 Rate | 0.00* | 8.08* | 8.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,723,919.32 | 1,579,219.13 | 1,579,219.13 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 127,600.91 | 127,600.91 |
| 2010-2011 Actual Indirect Costs | 26,975.91 | 171,676.10 | 171,676.10 |
| 2008-2009 Fixed Carry Forward | 18,449.23 | 23,722.83 | 23,722.83 |
| Total Indirect Costs | 8,526.68 | 147,953.27 | 147,953.27 |
| Over/(Under) Recovery | 0.00 | -20,352.36 | -20,352.36 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 26,975.91 | 171,676.10 | 171,676.10 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | -20,352.36 | -20,352.36 |
| Total Projected Indirect 2012-2013 (Numerator) | 26,975.91 | 192,028.46 | 192,028.46 |
| Direct Costs | 1,723,919.32 | 1,579,219.13 | 1,579,219.13 |
| Rate for 2012-2013 ** | 1.56* | 12.16* | 12.16** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 53000**
**Form R0418**

*** Final ***

Mason-Lake ISD
2130 WEST US HIGHWAY 10
LUDINGTON, MI 49431

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,036,855.38 | 1,563,987.17 | 1,563,987.17 |
| 2008-2009 Fixed Carry Forward | -123,736.41 | 0.00 | -156,377.74 |
| Total Indirect Costs | 1,160,591.79 | 1,563,987.17 | 1,720,364.91 |
| 2008-2009 Direct Costs | 10,297,434.67 | 9,770,302.88 | 9,770,302.88 |
| 2010-2011 Rate | 11.27* | 16.01* | 17.61** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,169,058.82 | 14,598,188.92 | 14,598,188.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,709,552.93 | 2,189,728.34 | 2,570,741.07 |
| 2010-2011 Actual Indirect Costs | 1,068,290.29 | 1,639,160.19 | 1,639,160.19 |
| 2008-2009 Fixed Carry Forward | -123,736.41 | 0.00 | -156,377.74 |
| Total Indirect Costs | 1,192,026.70 | 1,639,160.19 | 1,795,537.93 |
| Over/(Under) Recovery | 517,526.23 | 0.00 | 775,203.14 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,068,290.29 | 1,639,160.19 | 1,639,160.19 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 517,526.23 | 0.00 | 775,203.14 |
| Total Projected Indirect 2012-2013 (Numerator) | 550,764.06 | 1,639,160.19 | 863,957.05 |
| Direct Costs | 15,169,058.82 | 14,598,188.92 | 14,598,188.92 |
| Rate for 2012-2013 ** | 3.63* | 11.23* | 5.92** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 53010**
**Form R0418**

*** Final ***

Mason County Central Schools
300 WEST BROADWAY AVE
SCOTTVILLE, MI 49454

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 120,659.52 | 1,198,535.75 | 1,198,535.75 |
| 2008-2009 Fixed Carry Forward | 53,715.15 | -4,481.22 | -4,481.22 |
| Total Indirect Costs | 66,944.37 | 1,203,016.97 | 1,203,016.97 |
| 2008-2009 Direct Costs | 13,945,428.75 | 12,867,552.52 | 12,867,552.52 |
| 2010-2011 Rate | 0.48* | 9.35* | 9.35** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,782,031.03 | 12,670,961.37 | 12,670,961.37 |
| Indirect costs based on rate ** multiplied by actual direct costs | 66,153.75 | 1,184,734.89 | 1,184,734.89 |
| 2010-2011 Actual Indirect Costs | 131,040.29 | 1,242,109.95 | 1,242,109.95 |
| 2008-2009 Fixed Carry Forward | 53,715.15 | -4,481.22 | -4,481.22 |
| Total Indirect Costs | 77,325.14 | 1,246,591.17 | 1,246,591.17 |
| Over/(Under) Recovery | -11,171.39 | -61,856.28 | -61,856.28 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 131,040.29 | 1,242,109.95 | 1,242,109.95 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -11,171.39 | -61,856.28 | -61,856.28 |
| Total Projected Indirect 2012-2013 (Numerator) | 142,211.68 | 1,303,966.23 | 1,303,966.23 |
| Direct Costs | 13,782,031.03 | 12,670,961.37 | 12,670,961.37 |
| Rate for 2012-2013 ** | 1.03* | 10.29* | 10.29** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 53020**
**Form R0418**

*** Final ***

Mason County Eastern Schools
18 S MAIN ST
CUSTER, MI 49405

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 205,910.15 | 663,425.73 | 663,425.73 |
| 2008-2009 Fixed Carry Forward | -45,834.99 | 0.00 | -87,280.71 |
| Total Indirect Costs | 251,745.14 | 663,425.73 | 750,706.44 |
| 2008-2009 Direct Costs | 4,640,060.86 | 4,182,545.28 | 4,182,545.28 |
| 2010-2011 Rate | 5.43* | 15.86* | 17.95** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,417,729.96 | 4,044,227.79 | 4,044,227.79 |
| Indirect costs based on rate ** multiplied by actual direct costs | 239,882.74 | 606,634.17 | 725,938.89 |
| 2010-2011 Actual Indirect Costs | 307,945.82 | 681,447.99 | 681,447.99 |
| 2008-2009 Fixed Carry Forward | -45,834.99 | 0.00 | -87,280.71 |
| Total Indirect Costs | 353,780.81 | 681,447.99 | 768,728.70 |
| Over/(Under) Recovery | -113,898.07 | 0.00 | -42,789.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 307,945.82 | 681,447.99 | 681,447.99 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -113,898.07 | 0.00 | -42,789.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 421,843.89 | 681,447.99 | 724,237.80 |
| Direct Costs | 4,417,729.96 | 4,044,227.79 | 4,044,227.79 |
| Rate for 2012-2013 ** | 9.55* | 16.85* | 17.91** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 53030**
**Form R0418**

*** Final ***

Free Soil Community Schools
8480 NORTH DEMOCRAT ST
FREE SOIL, MI 49411

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 14,246.66 | 105,402.21 | 105,402.21 |
| 2008-2009 Fixed Carry Forward | 7,775.54 | -29,656.97 | -24,350.33 |
| Total Indirect Costs | 6,471.12 | 135,059.18 | 129,752.54 |
| 2008-2009 Direct Costs | 654,736.22 | 563,580.67 | 563,580.67 |
| 2010-2011 Rate | 0.99* | 23.96* | 23.02** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 133,694.43 | 70,704.68 | 70,704.68 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,323.57 | 10,605.70 | 16,276.22 |
| 2010-2011 Actual Indirect Costs | 5,584.80 | 68,574.55 | 68,574.55 |
| 2008-2009 Fixed Carry Forward | 7,775.54 | -29,656.97 | -24,350.33 |
| Total Indirect Costs | -2,190.74 | 98,231.52 | 92,924.88 |
| Over/(Under) Recovery | 3,514.31 | 0.00 | -76,648.66 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 5,584.80 | 68,574.55 | 68,574.55 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 3,514.31 | 0.00 | -76,648.66 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,070.49 | 68,574.55 | 145,223.21 |
| Direct Costs | 133,694.43 | 70,704.68 | 70,704.68 |
| Rate for 2012-2013 ** | 1.55* | 96.99* | 205.39** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 53040**
**Form R0418**

*** Final ***

Ludington Area School District
809 EAST TINKHAM AVE
LUDINGTON, MI 49431

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 497,503.43 | 2,388,245.60 | 2,388,245.60 |
| 2008-2009 Fixed Carry Forward | -47,017.78 | -126,468.78 | -126,468.78 |
| Total Indirect Costs | 544,521.21 | 2,514,714.38 | 2,514,714.38 |
| 2008-2009 Direct Costs | 20,536,356.63 | 18,645,614.46 | 18,645,614.46 |
| 2010-2011 Rate | 2.65* | 13.49* | 13.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,584,762.28 | 17,842,973.28 | 17,842,973.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 518,996.20 | 2,407,017.10 | 2,407,017.10 |
| 2010-2011 Actual Indirect Costs | 395,076.97 | 2,136,865.97 | 2,136,865.97 |
| 2008-2009 Fixed Carry Forward | -47,017.78 | -126,468.78 | -126,468.78 |
| Total Indirect Costs | 442,094.75 | 2,263,334.75 | 2,263,334.75 |
| Over/(Under) Recovery | 76,901.45 | 143,682.35 | 143,682.35 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 395,076.97 | 2,136,865.97 | 2,136,865.97 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 76,901.45 | 143,682.35 | 143,682.35 |
| Total Projected Indirect 2012-2013 (Numerator) | 318,175.52 | 1,993,183.62 | 1,993,183.62 |
| Direct Costs | 19,584,762.28 | 17,842,973.28 | 17,842,973.28 |
| Rate for 2012-2013 ** | 1.62* | 11.17* | 11.17** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 54000**
**Form R0418**

*** Final ***

Mecosta-Osceola ISD
15760 190TH AVE
BIG RAPIDS, MI 49307

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 467,227.83 | 1,187,867.60 | 1,187,867.60 |
| 2008-2009 Fixed Carry Forward | 36,634.53 | -86,702.32 | -86,702.32 |
| Total Indirect Costs | 430,593.30 | 1,274,569.92 | 1,274,569.92 |
| 2008-2009 Direct Costs | 17,132,849.89 | 16,412,210.12 | 16,412,210.12 |
| 2010-2011 Rate | 2.51* | 7.77* | 7.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,634,105.70 | 16,923,158.61 | 16,923,158.61 |
| Indirect costs based on rate ** multiplied by actual direct costs | 442,616.05 | 1,314,929.42 | 1,314,929.42 |
| 2010-2011 Actual Indirect Costs | 438,508.91 | 1,149,456.00 | 1,149,456.00 |
| 2008-2009 Fixed Carry Forward | 36,634.53 | -86,702.32 | -86,702.32 |
| Total Indirect Costs | 401,874.38 | 1,236,158.32 | 1,236,158.32 |
| Over/(Under) Recovery | 40,741.67 | 78,771.10 | 78,771.10 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 438,508.91 | 1,149,456.00 | 1,149,456.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 40,741.67 | 78,771.10 | 78,771.10 |
| Total Projected Indirect 2012-2013 (Numerator) | 397,767.24 | 1,070,684.90 | 1,070,684.90 |
| Direct Costs | 17,634,105.70 | 16,923,158.61 | 16,923,158.61 |
| Rate for 2012-2013 ** | 2.26* | 6.33* | 6.33** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 54010**
**Form R0418**

*** Final ***

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 544,526.79 | 2,512,504.51 | 2,512,504.51 |
| 2008-2009 Fixed Carry Forward | -1,123.39 | 0.00 | -87,599.43 |
| Total Indirect Costs | 545,650.18 | 2,512,504.51 | 2,600,103.94 |
| 2008-2009 Direct Costs | 16,276,598.12 | 14,308,620.40 | 14,308,620.40 |
| 2010-2011 Rate | 3.35* | 17.56* | 18.17** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,590,210.62 | 13,974,742.99 | 13,974,742.99 |
| Indirect costs based on rate ** multiplied by actual direct costs | 522,272.06 | 2,096,211.45 | 2,539,210.80 |
| 2010-2011 Actual Indirect Costs | 597,160.60 | 2,212,628.23 | 2,212,628.23 |
| 2008-2009 Fixed Carry Forward | -1,123.39 | 0.00 | -87,599.43 |
| Total Indirect Costs | 598,283.99 | 2,212,628.23 | 2,300,227.66 |
| Over/(Under) Recovery | -76,011.93 | 0.00 | 238,983.14 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 597,160.60 | 2,212,628.23 | 2,212,628.23 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -76,011.93 | 0.00 | 238,983.14 |
| Total Projected Indirect 2012-2013 (Numerator) | 673,172.53 | 2,212,628.23 | 1,973,645.09 |
| Direct Costs | 15,590,210.62 | 13,974,742.99 | 13,974,742.99 |
| Rate for 2012-2013 ** | 4.32* | 15.83* | 14.12** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 54025**
**Form R0418**

*** Final ***

Chippewa Hills School District
3226 ARTHUR RD
REMUS, MI 49340

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 697,356.24 | 2,465,770.70 | 2,465,770.70 |
| 2008-2009 Fixed Carry Forward | 98,238.71 | 253,523.25 | 255,840.10 |
| Total Indirect Costs | 599,117.53 | 2,212,247.45 | 2,209,930.60 |
| 2008-2009 Direct Costs | 20,204,305.64 | 18,435,891.18 | 18,435,891.18 |
| 2010-2011 Rate | 2.97* | 12.00* | 11.99** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,859,867.94 | 18,236,131.30 | 18,236,131.30 |
| Indirect costs based on rate ** multiplied by actual direct costs | 589,838.08 | 2,188,335.76 | 2,186,512.14 |
| 2010-2011 Actual Indirect Costs | 638,533.76 | 2,262,270.40 | 2,262,270.40 |
| 2008-2009 Fixed Carry Forward | 98,238.71 | 253,523.25 | 255,840.10 |
| Total Indirect Costs | 540,295.05 | 2,008,747.15 | 2,006,430.30 |
| Over/(Under) Recovery | 49,543.03 | 179,588.61 | 180,081.84 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 638,533.76 | 2,262,270.40 | 2,262,270.40 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 49,543.03 | 179,588.61 | 180,081.84 |
| Total Projected Indirect 2012-2013 (Numerator) | 588,990.73 | 2,082,681.79 | 2,082,188.56 |
| Direct Costs | 19,859,867.94 | 18,236,131.30 | 18,236,131.30 |
| Rate for 2012-2013 ** | 2.97* | 11.42* | 11.42** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 54040**
**Form R0418**

*** Final ***

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 298,834.49 | 1,747,352.18 | 1,747,352.18 |
| 2008-2009 Fixed Carry Forward | -149,374.29 | -16,146.31 | -13,538.54 |
| Total Indirect Costs | 448,208.78 | 1,763,498.49 | 1,760,890.72 |
| 2008-2009 Direct Costs | 13,330,507.17 | 11,881,989.48 | 11,881,989.48 |
| 2010-2011 Rate | 3.36* | 14.84* | 14.82** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,025,113.25 | 11,872,081.16 | 11,872,081.16 |
| Indirect costs based on rate ** multiplied by actual direct costs | 437,643.81 | 1,761,816.84 | 1,759,442.43 |
| 2010-2011 Actual Indirect Costs | 364,319.54 | 1,517,351.63 | 1,517,351.63 |
| 2008-2009 Fixed Carry Forward | -149,374.29 | -16,146.31 | -13,538.54 |
| Total Indirect Costs | 513,693.83 | 1,533,497.94 | 1,530,890.17 |
| Over/(Under) Recovery | -76,050.02 | 228,318.90 | 228,552.26 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 364,319.54 | 1,517,351.63 | 1,517,351.63 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -76,050.02 | 228,318.90 | 228,552.26 |
| Total Projected Indirect 2012-2013 (Numerator) | 440,369.56 | 1,289,032.73 | 1,288,799.37 |
| Direct Costs | 13,025,113.25 | 11,872,081.16 | 11,872,081.16 |
| Rate for 2012-2013 ** | 3.38* | 10.86* | 10.86** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 54901**
**Form R0418**

*** Final ***

Crossroads Charter Academy
215 N STATE ST
BIG RAPIDS, MI 49307

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 409,459.59 | 808,331.66 | 808,331.66 |
| 2008-2009 Fixed Carry Forward | -50,336.30 | 0.00 | -29,416.92 |
| Total Indirect Costs | 459,795.89 | 808,331.66 | 837,748.58 |
| 2008-2009 Direct Costs | 3,800,246.49 | 3,401,374.42 | 3,401,374.42 |
| 2010-2011 Rate | 12.10* | 23.76* | 24.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,022,387.27 | 3,606,516.27 | 3,606,516.27 |
| Indirect costs based on rate ** multiplied by actual direct costs | 486,708.86 | 540,977.44 | 888,284.96 |
| 2010-2011 Actual Indirect Costs | 373,582.00 | 789,453.00 | 789,453.00 |
| 2008-2009 Fixed Carry Forward | -50,336.30 | 0.00 | -29,416.92 |
| Total Indirect Costs | 423,918.30 | 789,453.00 | 818,869.92 |
| Over/(Under) Recovery | 62,790.56 | 0.00 | 69,415.04 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 373,582.00 | 789,453.00 | 789,453.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 62,790.56 | 0.00 | 69,415.04 |
| Total Projected Indirect 2012-2013 (Numerator) | 310,791.44 | 789,453.00 | 720,037.96 |
| Direct Costs | 4,022,387.27 | 3,606,516.27 | 3,606,516.27 |
| Rate for 2012-2013 ** | 7.73* | 21.89* | 19.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

# Michigan Department of Education
## Carry Forward Calculation
## For Approved 2012-2013 Indirect Cost Rates
## School District 55000
## Form R0418

*** Final ***

Menominee ISD
1201 41ST AVE
MENOMINEE, MI 49858

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 426,935.34 | 502,449.32 | 502,449.32 |
| 2008-2009 Fixed Carry Forward | -272,713.23 | -265,819.31 | -265,819.31 |
| Total Indirect Costs | 699,648.57 | 768,268.63 | 768,268.63 |
| 2008-2009 Direct Costs | 3,208,409.38 | 3,132,895.40 | 3,132,895.40 |
| 2010-2011 Rate | 21.81* | 24.52* | 24.52** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,723,149.62 | 3,625,090.37 | 3,625,090.37 |
| Indirect costs based on rate ** multiplied by actual direct costs | 558,472.44 | 543,763.56 | 888,872.16 |
| 2010-2011 Actual Indirect Costs | 458,522.74 | 556,581.99 | 556,581.99 |
| 2008-2009 Fixed Carry Forward | -272,713.23 | -265,819.31 | -265,819.31 |
| Total Indirect Costs | 731,235.97 | 822,401.30 | 822,401.30 |
| Over/(Under) Recovery | 0.00 | 0.00 | 66,470.86 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 458,522.74 | 556,581.99 | 556,581.99 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 66,470.86 |
| Total Projected Indirect 2012-2013 (Numerator) | 458,522.74 | 556,581.99 | 490,111.13 |
| Direct Costs | 3,723,149.62 | 3,625,090.37 | 3,625,090.37 |
| Rate for 2012-2013 ** | 12.32* | 15.35* | 13.52** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 55010**
**Form R0418**

*** Final ***

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 92,832.77 | 290,239.30 | 290,239.30 |
| 2008-2009 Fixed Carry Forward | 43,673.37 | 0.00 | 58,034.35 |
| Total Indirect Costs | 49,159.40 | 290,239.30 | 232,204.95 |
| 2008-2009 Direct Costs | 2,168,394.91 | 1,970,988.38 | 1,970,988.38 |
| 2010-2011 Rate | 2.27* | 14.73* | 11.78** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,340,781.97 | 2,111,768.06 | 2,111,768.06 |
| Indirect costs based on rate ** multiplied by actual direct costs | 53,135.75 | 311,063.44 | 248,766.28 |
| 2010-2011 Actual Indirect Costs | 88,960.80 | 317,974.71 | 317,974.71 |
| 2008-2009 Fixed Carry Forward | 43,673.37 | 0.00 | 58,034.35 |
| Total Indirect Costs | 45,287.43 | 317,974.71 | 259,940.36 |
| Over/(Under) Recovery | 7,848.32 | -6,911.27 | -11,174.08 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 88,960.80 | 317,974.71 | 317,974.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 7,848.32 | -6,911.27 | -11,174.08 |
| Total Projected Indirect 2012-2013 (Numerator) | 81,112.48 | 324,885.98 | 329,148.79 |
| Direct Costs | 2,340,781.97 | 2,111,768.06 | 2,111,768.06 |
| Rate for 2012-2013 ** | 3.47* | 15.38* | 15.59** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 55100**
**Form R0418**

*** Final ***

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 469,417.20 | 1,964,562.05 | 1,964,562.05 |
| 2008-2009 Fixed Carry Forward | -57,728.93 | 0.00 | -51,723.31 |
| Total Indirect Costs | 527,146.13 | 1,964,562.05 | 2,016,285.36 |
| 2008-2009 Direct Costs | 13,801,443.58 | 12,306,298.73 | 12,306,298.73 |
| 2010-2011 Rate | 3.82* | 15.96* | 16.38** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,742,503.97 | 12,403,946.84 | 12,403,946.84 |
| Indirect costs based on rate ** multiplied by actual direct costs | 524,963.65 | 1,860,592.03 | 2,031,766.49 |
| 2010-2011 Actual Indirect Costs | 466,838.29 | 1,805,395.42 | 1,805,395.42 |
| 2008-2009 Fixed Carry Forward | -57,728.93 | 0.00 | -51,723.31 |
| Total Indirect Costs | 524,567.22 | 1,805,395.42 | 1,857,118.73 |
| Over/(Under) Recovery | 396.43 | 0.00 | 174,647.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 466,838.29 | 1,805,395.42 | 1,805,395.42 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 396.43 | 0.00 | 174,647.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 466,441.86 | 1,805,395.42 | 1,630,747.66 |
| Direct Costs | 13,742,503.97 | 12,403,946.84 | 12,403,946.84 |
| Rate for 2012-2013 ** | 3.39* | 14.56* | 13.15** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 55115**
**Form R0418**

*** Final ***

North Central Area Schools
W5465 THIRD ST
HERMANSVILLE, MI 49847

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 14,999.16 | 450,776.59 | 450,776.59 |
| 2008-2009 Fixed Carry Forward | 8,435.82 | 10,612.93 | 10,612.93 |
| Total Indirect Costs | 6,563.34 | 440,163.66 | 440,163.66 |
| 2008-2009 Direct Costs | 5,554,898.49 | 5,119,121.06 | 5,119,121.06 |
| 2010-2011 Rate | 0.12* | 8.60* | 8.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,147,065.92 | 4,731,734.82 | 4,731,734.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 6,176.48 | 406,929.19 | 406,929.19 |
| 2010-2011 Actual Indirect Costs | 8,850.33 | 424,181.43 | 424,181.43 |
| 2008-2009 Fixed Carry Forward | 8,435.82 | 10,612.93 | 10,612.93 |
| Total Indirect Costs | 414.51 | 413,568.50 | 413,568.50 |
| Over/(Under) Recovery | 5,761.97 | -6,639.31 | -6,639.31 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 8,850.33 | 424,181.43 | 424,181.43 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 5,761.97 | -6,639.31 | -6,639.31 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,088.36 | 430,820.74 | 430,820.74 |
| Direct Costs | 5,147,065.92 | 4,731,734.82 | 4,731,734.82 |
| Rate for 2012-2013 ** | 0.06* | 9.10* | 9.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 55120**
**Form R0418**

*** Final ***

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 233,526.62 | 878,841.44 | 878,841.44 |
| 2008-2009 Fixed Carry Forward | -35,871.36 | 0.00 | 60,999.07 |
| Total Indirect Costs | 269,397.98 | 878,841.44 | 817,842.37 |
| 2008-2009 Direct Costs | 6,279,440.33 | 5,634,125.51 | 5,634,125.51 |
| 2010-2011 Rate | 4.29* | 15.60* | 14.52** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,394,670.66 | 4,899,254.28 | 4,899,254.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 231,431.37 | 734,888.14 | 711,371.72 |
| 2010-2011 Actual Indirect Costs | 259,612.14 | 755,028.52 | 755,028.52 |
| 2008-2009 Fixed Carry Forward | -35,871.36 | 0.00 | 60,999.07 |
| Total Indirect Costs | 295,483.50 | 755,028.52 | 694,029.45 |
| Over/(Under) Recovery | -64,052.13 | 0.00 | 17,342.27 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 259,612.14 | 755,028.52 | 755,028.52 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -64,052.13 | 0.00 | 17,342.27 |
| Total Projected Indirect 2012-2013 (Numerator) | 323,664.27 | 755,028.52 | 737,686.25 |
| Direct Costs | 5,394,670.66 | 4,899,254.28 | 4,899,254.28 |
| Rate for 2012-2013 ** | 6.00* | 15.41* | 15.06** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 55901**
**Form R0418**

*** Final ***

Nah Tah Wahsh Public School Academy
N14911 HANNAHVILLE ROAD B 1
WILSON, MI 49896

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 0.00 | 0.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 0.00 | 0.00 | 0.00 |
| 2008-2009 Direct Costs | 3,238,493.00 | 3,238,493.00 | 3,238,493.00 |
| 2010-2011 Rate | 0.00* | 0.00* | 0.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,481,879.00 | 3,481,879.00 | 3,481,879.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 0.00 | 0.00 | 0.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 0.00 | 0.00 | 0.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 0.00 | 0.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 0.00 | 0.00 |
| Direct Costs | 3,481,879.00 | 3,481,879.00 | 3,481,879.00 |
| Rate for 2012-2013 ** | 0.00* | 0.00* | 0.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 56000**
**Form R0418**

*** Final ***

Midland County Educational Service Agency
3917 JEFFERSON AVE
MIDLAND, MI 48640

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 686,886.64 | 885,252.90 | 885,252.90 |
| 2008-2009 Fixed Carry Forward | 555,584.38 | 0.00 | 761,820.67 |
| Total Indirect Costs | 131,302.26 | 885,252.90 | 123,432.23 |
| 2008-2009 Direct Costs | 12,423,908.59 | 12,225,542.33 | 12,225,542.33 |
| 2010-2011 Rate | 1.06* | 7.24* | 1.01** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,118,843.07 | 13,847,589.04 | 13,847,589.04 |
| Indirect costs based on rate ** multiplied by actual direct costs | 149,659.74 | 1,002,565.45 | 139,860.65 |
| 2010-2011 Actual Indirect Costs | 793,318.17 | 1,064,572.20 | 1,064,572.20 |
| 2008-2009 Fixed Carry Forward | 555,584.38 | 0.00 | 761,820.67 |
| Total Indirect Costs | 237,733.79 | 1,064,572.20 | 302,751.53 |
| Over/(Under) Recovery | -88,074.05 | -62,006.75 | -162,890.88 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 793,318.17 | 1,064,572.20 | 1,064,572.20 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -88,074.05 | -62,006.75 | -162,890.88 |
| Total Projected Indirect 2012-2013 (Numerator) | 881,392.22 | 1,126,578.95 | 1,227,463.08 |
| Direct Costs | 14,118,843.07 | 13,847,589.04 | 13,847,589.04 |
| Rate for 2012-2013 ** | 6.24* | 8.14* | 8.86** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 56010**
**Form R0418**

*** Final ***

Midland Public Schools
600 EAST CARPENTER ST
MIDLAND, MI 48640

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,979,166.55 | 9,127,723.96 | 9,127,723.96 |
| 2008-2009 Fixed Carry Forward | -275,952.23 | 238,533.04 | 238,533.04 |
| Total Indirect Costs | 2,255,118.78 | 8,889,190.92 | 8,889,190.92 |
| 2008-2009 Direct Costs | 83,764,832.34 | 76,616,274.93 | 76,616,274.93 |
| 2010-2011 Rate | 2.69* | 11.60* | 11.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 74,944,709.74 | 70,309,459.96 | 70,309,459.96 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,016,012.69 | 8,155,897.36 | 8,155,897.36 |
| 2010-2011 Actual Indirect Costs | 2,056,736.90 | 8,212,226.78 | 8,212,226.78 |
| 2008-2009 Fixed Carry Forward | -275,952.23 | 238,533.04 | 238,533.04 |
| Total Indirect Costs | 2,332,689.13 | 7,973,693.74 | 7,973,693.74 |
| Over/(Under) Recovery | -316,676.44 | 182,203.62 | 182,203.62 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,056,736.90 | 8,212,226.78 | 8,212,226.78 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -316,676.44 | 182,203.62 | 182,203.62 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,373,413.34 | 8,030,023.16 | 8,030,023.16 |
| Direct Costs | 74,944,709.74 | 70,309,459.96 | 70,309,459.96 |
| Rate for 2012-2013 ** | 3.17* | 11.42* | 11.42** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 56020**
**Form R0418**

*** Final ***

Bullock Creek School District
1420 SOUTH BADOUR RD
MIDLAND, MI 48640

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 349,401.16 | 1,919,985.90 | 1,919,985.90 |
| 2008-2009 Fixed Carry Forward | -48,280.41 | -179,555.27 | -179,555.27 |
| Total Indirect Costs | 397,681.57 | 2,099,541.17 | 2,099,541.17 |
| 2008-2009 Direct Costs | 16,542,749.32 | 14,972,164.58 | 14,972,164.58 |
| 2010-2011 Rate | 2.40* | 14.02* | 14.02** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,649,740.68 | 14,258,016.30 | 14,258,016.30 |
| Indirect costs based on rate ** multiplied by actual direct costs | 375,593.78 | 1,998,973.89 | 1,998,973.89 |
| 2010-2011 Actual Indirect Costs | 315,346.61 | 1,707,070.99 | 1,707,070.99 |
| 2008-2009 Fixed Carry Forward | -48,280.41 | -179,555.27 | -179,555.27 |
| Total Indirect Costs | 363,627.02 | 1,886,626.26 | 1,886,626.26 |
| Over/(Under) Recovery | 11,966.76 | 112,347.63 | 112,347.63 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 315,346.61 | 1,707,070.99 | 1,707,070.99 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 11,966.76 | 112,347.63 | 112,347.63 |
| Total Projected Indirect 2012-2013 (Numerator) | 303,379.85 | 1,594,723.36 | 1,594,723.36 |
| Direct Costs | 15,649,740.68 | 14,258,016.30 | 14,258,016.30 |
| Rate for 2012-2013 ** | 1.94* | 11.18* | 11.18** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 56030**
**Form R0418**

*** Final ***

Coleman Community Schools
991 E RAILWAY ST
COLEMAN, MI 48618

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 234,917.32 | 1,031,663.67 | 1,031,663.67 |
| 2008-2009 Fixed Carry Forward | -33,945.61 | 0.00 | 70,572.27 |
| Total Indirect Costs | 268,862.93 | 1,031,663.67 | 961,091.40 |
| 2008-2009 Direct Costs | 7,023,399.24 | 6,226,652.89 | 6,226,652.89 |
| 2010-2011 Rate | 3.83* | 16.57* | 15.44** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,773,049.93 | 5,096,852.37 | 5,096,852.37 |
| Indirect costs based on rate ** multiplied by actual direct costs | 221,107.81 | 764,527.86 | 786,954.01 |
| 2010-2011 Actual Indirect Costs | 243,826.23 | 920,023.79 | 920,023.79 |
| 2008-2009 Fixed Carry Forward | -33,945.61 | 0.00 | 70,572.27 |
| Total Indirect Costs | 277,771.84 | 920,023.79 | 849,451.52 |
| Over/(Under) Recovery | -56,664.03 | 0.00 | -62,497.51 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 243,826.23 | 920,023.79 | 920,023.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -56,664.03 | 0.00 | -62,497.51 |
| Total Projected Indirect 2012-2013 (Numerator) | 300,490.26 | 920,023.79 | 982,521.30 |
| Direct Costs | 5,773,049.93 | 5,096,852.37 | 5,096,852.37 |
| Rate for 2012-2013 ** | 5.21* | 18.05* | 19.28** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 56050**
**Form R0418**

*** Final ***

Meridian Public Schools
3361 NORTH MERIDIAN RD
SANFORD, MI 48657

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 323,184.71 | 1,269,715.09 | 1,269,715.09 |
| 2008-2009 Fixed Carry Forward | 79,418.50 | 207,250.31 | 202,083.23 |
| Total Indirect Costs | 243,766.21 | 1,062,464.78 | 1,067,631.86 |
| 2008-2009 Direct Costs | 11,224,647.27 | 10,278,116.89 | 10,278,116.89 |
| 2010-2011 Rate | 2.17* | 10.34* | 10.39** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,526,658.46 | 9,613,940.04 | 9,613,940.04 |
| Indirect costs based on rate ** multiplied by actual direct costs | 228,428.49 | 994,081.40 | 998,888.37 |
| 2010-2011 Actual Indirect Costs | 360,165.17 | 1,272,883.59 | 1,272,883.59 |
| 2008-2009 Fixed Carry Forward | 79,418.50 | 207,250.31 | 202,083.23 |
| Total Indirect Costs | 280,746.67 | 1,065,633.28 | 1,070,800.36 |
| Over/(Under) Recovery | -52,318.18 | -71,551.88 | -71,911.99 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 360,165.17 | 1,272,883.59 | 1,272,883.59 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -52,318.18 | -71,551.88 | -71,911.99 |
| Total Projected Indirect 2012-2013 (Numerator) | 412,483.35 | 1,344,435.47 | 1,344,795.58 |
| Direct Costs | 10,526,658.46 | 9,613,940.04 | 9,613,940.04 |
| Rate for 2012-2013 ** | 3.92* | 13.98* | 13.99** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 56901**
**Form R0418**

*** Final ***

Windover High School
32 SOUTH HOMER RD
MIDLAND, MI 48640

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 31,654.33 | 141,554.83 | 141,554.83 |
| 2008-2009 Fixed Carry Forward | -19,522.20 | 0.00 | -13,835.36 |
| Total Indirect Costs | 51,176.53 | 141,554.83 | 155,390.19 |
| 2008-2009 Direct Costs | 947,822.84 | 837,922.34 | 837,922.34 |
| 2010-2011 Rate | 5.40* | 16.89* | 18.54** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 897,550.54 | 811,482.05 | 811,482.05 |
| Indirect costs based on rate ** multiplied by actual direct costs | 48,467.73 | 121,722.31 | 150,448.77 |
| 2010-2011 Actual Indirect Costs | 32,416.84 | 118,485.33 | 118,485.33 |
| 2008-2009 Fixed Carry Forward | -19,522.20 | 0.00 | -13,835.36 |
| Total Indirect Costs | 51,939.04 | 118,485.33 | 132,320.69 |
| Over/(Under) Recovery | -3,471.31 | 0.00 | 18,128.08 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 32,416.84 | 118,485.33 | 118,485.33 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -3,471.31 | 0.00 | 18,128.08 |
| Total Projected Indirect 2012-2013 (Numerator) | 35,888.15 | 118,485.33 | 100,357.25 |
| Direct Costs | 897,550.54 | 811,482.05 | 811,482.05 |
| Rate for 2012-2013 ** | 4.00* | 14.60* | 12.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 56902**
**Form R0418**

*** Final ***

Midland Academy of Advanced and Creative Studies
4653 EAST BAILEY BRIDGE RD
MIDLAND, MI 48640

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 43,644.94 | 474,871.66 | 474,871.66 |
| 2008-2009 Fixed Carry Forward | 57,234.36 | 0.00 | -172,012.30 |
| Total Indirect Costs | -13,589.42 | 474,871.66 | 646,883.96 |
| 2008-2009 Direct Costs | 1,657,874.58 | 1,226,647.86 | 1,226,647.86 |
| 2010-2011 Rate | 0.00* | 38.71* | 52.74** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,723,506.58 | 1,281,475.43 | 1,281,475.43 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 192,221.31 | 320,368.86 |
| 2010-2011 Actual Indirect Costs | 75,320.60 | 517,351.75 | 517,351.75 |
| 2008-2009 Fixed Carry Forward | 57,234.36 | 0.00 | -172,012.30 |
| Total Indirect Costs | 18,086.24 | 517,351.75 | 689,364.05 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 75,320.60 | 517,351.75 | 517,351.75 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 75,320.60 | 517,351.75 | 517,351.75 |
| Direct Costs | 1,723,506.58 | 1,281,475.43 | 1,281,475.43 |
| Rate for 2012-2013 ** | 4.37* | 40.37* | 40.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 56903**
**Form R0418**

*** Final ***

Academic and Career Education Academy
884 EAST ISABELLA RD
MIDLAND, MI 48640

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 91,576.56 | 314,734.56 | 314,734.56 |
| 2008-2009 Fixed Carry Forward | 22,174.96 | 0.00 | 0.00 |
| Total Indirect Costs | 69,401.60 | 314,734.56 | 314,734.56 |
| 2008-2009 Direct Costs | 835,180.04 | 612,022.04 | 612,022.04 |
| 2010-2011 Rate | 8.31* | 51.43* | 51.43** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 824,132.17 | 642,575.78 | 642,575.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 68,485.38 | 96,386.37 | 160,643.95 |
| 2010-2011 Actual Indirect Costs | 68,757.96 | 250,314.35 | 250,314.35 |
| 2008-2009 Fixed Carry Forward | 22,174.96 | 0.00 | 0.00 |
| Total Indirect Costs | 46,583.00 | 250,314.35 | 250,314.35 |
| Over/(Under) Recovery | 21,902.38 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 68,757.96 | 250,314.35 | 250,314.35 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 21,902.38 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 46,855.58 | 250,314.35 | 250,314.35 |
| Direct Costs | 824,132.17 | 642,575.78 | 642,575.78 |
| Rate for 2012-2013 ** | 5.69* | 38.95* | 38.95** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 57020**
**Form R0418**

*** Final ***

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 255,443.32 | 1,201,366.19 | 1,201,366.19 |
| 2008-2009 Fixed Carry Forward | -37,990.03 | -43,049.99 | -43,049.99 |
| Total Indirect Costs | 293,433.35 | 1,244,416.18 | 1,244,416.18 |
| 2008-2009 Direct Costs | 9,794,462.37 | 8,848,539.50 | 8,848,539.50 |
| 2010-2011 Rate | 3.00* | 14.06* | 14.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,571,300.75 | 8,711,998.48 | 8,711,998.48 |
| Indirect costs based on rate ** multiplied by actual direct costs | 287,139.02 | 1,224,906.99 | 1,224,906.99 |
| 2010-2011 Actual Indirect Costs | 292,841.38 | 1,152,143.65 | 1,152,143.65 |
| 2008-2009 Fixed Carry Forward | -37,990.03 | -43,049.99 | -43,049.99 |
| Total Indirect Costs | 330,831.41 | 1,195,193.64 | 1,195,193.64 |
| Over/(Under) Recovery | -43,692.39 | 29,713.35 | 29,713.35 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 292,841.38 | 1,152,143.65 | 1,152,143.65 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -43,692.39 | 29,713.35 | 29,713.35 |
| Total Projected Indirect 2012-2013 (Numerator) | 336,533.77 | 1,122,430.30 | 1,122,430.30 |
| Direct Costs | 9,571,300.75 | 8,711,998.48 | 8,711,998.48 |
| Rate for 2012-2013 ** | 3.52* | 12.88* | 12.88** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 57030**
**Form R0418**

*** Final ***

McBain Rural Agricultural Schools
107 EAST MAPLE ST
MC BAIN, MI 49657

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 403,990.24 | 1,305,053.18 | 1,305,053.18 |
| 2008-2009 Fixed Carry Forward | -189,769.66 | 0.00 | -151,332.98 |
| Total Indirect Costs | 593,759.90 | 1,305,053.18 | 1,456,386.16 |
| 2008-2009 Direct Costs | 8,393,022.62 | 7,491,959.68 | 7,491,959.68 |
| 2010-2011 Rate | 7.07* | 17.42* | 19.44** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,774,060.81 | 7,964,707.33 | 7,964,707.33 |
| Indirect costs based on rate ** multiplied by actual direct costs | 620,326.10 | 1,194,706.10 | 1,548,339.10 |
| 2010-2011 Actual Indirect Costs | 321,535.29 | 1,130,888.77 | 1,130,888.77 |
| 2008-2009 Fixed Carry Forward | -189,769.66 | 0.00 | -151,332.98 |
| Total Indirect Costs | 511,304.95 | 1,130,888.77 | 1,282,221.75 |
| Over/(Under) Recovery | 109,021.15 | 0.00 | 266,117.35 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 321,535.29 | 1,130,888.77 | 1,130,888.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 109,021.15 | 0.00 | 266,117.35 |
| Total Projected Indirect 2012-2013 (Numerator) | 212,514.14 | 1,130,888.77 | 864,771.42 |
| Direct Costs | 8,774,060.81 | 7,964,707.33 | 7,964,707.33 |
| Rate for 2012-2013 ** | 2.42* | 14.20* | 10.86** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58000**
**Form R0418**

*** Final ***

Monroe ISD
1101 SOUTH RAISINVILLE RD
MONROE, MI 48161

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,134,518.17 | 3,199,118.86 | 3,199,118.86 |
| 2008-2009 Fixed Carry Forward | -404,501.36 | -277,528.55 | -277,528.55 |
| Total Indirect Costs | 2,539,019.53 | 3,476,647.41 | 3,476,647.41 |
| 2008-2009 Direct Costs | 31,807,261.36 | 30,742,660.67 | 30,742,660.67 |
| 2010-2011 Rate | 7.98* | 11.31* | 11.31** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 31,111,672.47 | 29,876,787.57 | 29,876,787.57 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,482,711.46 | 3,379,064.67 | 3,379,064.67 |
| 2010-2011 Actual Indirect Costs | 1,987,151.93 | 3,222,036.83 | 3,222,036.83 |
| 2008-2009 Fixed Carry Forward | -404,501.36 | -277,528.55 | -277,528.55 |
| Total Indirect Costs | 2,391,653.29 | 3,499,565.38 | 3,499,565.38 |
| Over/(Under) Recovery | 91,058.17 | -120,500.71 | -120,500.71 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,987,151.93 | 3,222,036.83 | 3,222,036.83 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 91,058.17 | -120,500.71 | -120,500.71 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,896,093.76 | 3,342,537.54 | 3,342,537.54 |
| Direct Costs | 31,111,672.47 | 29,876,787.57 | 29,876,787.57 |
| Rate for 2012-2013 ** | 6.09* | 11.19* | 11.19** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58010**
**Form R0418**

*** Final ***

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,620,345.45 | 8,881,088.35 | 8,881,088.35 |
| 2008-2009 Fixed Carry Forward | -208,452.00 | 0.00 | -8,350.09 |
| Total Indirect Costs | 2,828,797.45 | 8,881,088.35 | 8,889,438.44 |
| 2008-2009 Direct Costs | 56,248,564.33 | 49,987,821.43 | 49,987,821.43 |
| 2010-2011 Rate | 5.03* | 17.77* | 17.78** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 52,282,526.36 | 46,714,897.44 | 46,714,897.44 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,629,811.08 | 7,007,234.62 | 8,305,908.76 |
| 2010-2011 Actual Indirect Costs | 2,013,732.88 | 7,581,361.80 | 7,581,361.80 |
| 2008-2009 Fixed Carry Forward | -208,452.00 | 0.00 | -8,350.09 |
| Total Indirect Costs | 2,222,184.88 | 7,581,361.80 | 7,589,711.89 |
| Over/(Under) Recovery | 407,626.20 | 0.00 | 716,196.87 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,013,732.88 | 7,581,361.80 | 7,581,361.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 407,626.20 | 0.00 | 716,196.87 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,606,106.68 | 7,581,361.80 | 6,865,164.93 |
| Direct Costs | 52,282,526.36 | 46,714,897.44 | 46,714,897.44 |
| Rate for 2012-2013 ** | 3.07* | 16.23* | 14.70** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58020**
**Form R0418**

*** Final ***

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,072,979.54 | 3,511,096.99 | 3,511,096.99 |
| 2008-2009 Fixed Carry Forward | -153,714.41 | -15,166.08 | -9,884.38 |
| Total Indirect Costs | 1,226,693.95 | 3,526,263.07 | 3,520,981.37 |
| 2008-2009 Direct Costs | 26,059,272.24 | 23,621,154.79 | 23,621,154.79 |
| 2010-2011 Rate | 4.71* | 14.93* | 14.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 20,952,277.82 | 18,704,812.31 | 18,704,812.31 |
| Indirect costs based on rate ** multiplied by actual direct costs | 986,852.29 | 2,792,628.48 | 2,788,887.52 |
| 2010-2011 Actual Indirect Costs | 1,254,463.43 | 3,501,928.94 | 3,501,928.94 |
| 2008-2009 Fixed Carry Forward | -153,714.41 | -15,166.08 | -9,884.38 |
| Total Indirect Costs | 1,408,177.84 | 3,517,095.02 | 3,511,813.32 |
| Over/(Under) Recovery | -421,325.55 | -724,466.54 | -722,925.80 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,254,463.43 | 3,501,928.94 | 3,501,928.94 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -421,325.55 | -724,466.54 | -722,925.80 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,675,788.98 | 4,226,395.48 | 4,224,854.74 |
| Direct Costs | 20,952,277.82 | 18,704,812.31 | 18,704,812.31 |
| Rate for 2012-2013 ** | 8.00* | 22.60* | 22.59** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58030**
**Form R0418**

*** Final ***

Bedford Public Schools
1623 WEST STERNS RD
TEMPERANCE, MI 48182

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,257,132.33 | 5,058,587.52 | 5,058,587.52 |
| 2008-2009 Fixed Carry Forward | 27,320.26 | 266,544.93 | 266,544.93 |
| Total Indirect Costs | 1,229,812.07 | 4,792,042.59 | 4,792,042.59 |
| 2008-2009 Direct Costs | 44,849,528.00 | 41,048,072.81 | 41,048,072.81 |
| 2010-2011 Rate | 2.74* | 11.67* | 11.67** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 44,001,126.81 | 40,367,037.83 | 40,367,037.83 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,205,630.87 | 4,710,833.31 | 4,710,833.31 |
| 2010-2011 Actual Indirect Costs | 1,184,765.28 | 4,818,854.26 | 4,818,854.26 |
| 2008-2009 Fixed Carry Forward | 27,320.26 | 266,544.93 | 266,544.93 |
| Total Indirect Costs | 1,157,445.02 | 4,552,309.33 | 4,552,309.33 |
| Over/(Under) Recovery | 48,185.85 | 158,523.98 | 158,523.98 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,184,765.28 | 4,818,854.26 | 4,818,854.26 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 48,185.85 | 158,523.98 | 158,523.98 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,136,579.43 | 4,660,330.28 | 4,660,330.28 |
| Direct Costs | 44,001,126.81 | 40,367,037.83 | 40,367,037.83 |
| Rate for 2012-2013 ** | 2.58* | 11.54* | 11.54** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58050**
**Form R0418**

*** Final ***

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 557,493.15 | 2,228,396.21 | 2,228,396.21 |
| 2008-2009 Fixed Carry Forward | -36,738.90 | 0.00 | 19,043.99 |
| Total Indirect Costs | 594,232.05 | 2,228,396.21 | 2,209,352.22 |
| 2008-2009 Direct Costs | 13,858,756.63 | 12,187,853.57 | 12,187,853.57 |
| 2010-2011 Rate | 4.29* | 18.28* | 18.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,790,397.62 | 11,682,459.80 | 11,682,459.80 |
| Indirect costs based on rate ** multiplied by actual direct costs | 591,608.06 | 1,752,368.97 | 2,118,029.96 |
| 2010-2011 Actual Indirect Costs | 494,563.45 | 2,602,501.27 | 2,602,501.27 |
| 2008-2009 Fixed Carry Forward | -36,738.90 | 0.00 | 19,043.99 |
| Total Indirect Costs | 531,302.35 | 2,602,501.27 | 2,583,457.28 |
| Over/(Under) Recovery | 60,305.71 | 0.00 | -465,427.32 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 494,563.45 | 2,602,501.27 | 2,602,501.27 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 60,305.71 | 0.00 | -465,427.32 |
| Total Projected Indirect 2012-2013 (Numerator) | 434,257.74 | 2,602,501.27 | 3,067,928.59 |
| Direct Costs | 13,790,397.62 | 11,682,459.80 | 11,682,459.80 |
| Rate for 2012-2013 ** | 3.15* | 22.28* | 26.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58070**
**Form R0418**

*** Final ***

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 421,730.72 | 1,726,052.00 | 1,726,052.00 |
| 2008-2009 Fixed Carry Forward | -59,543.47 | -31,277.93 | -31,550.79 |
| Total Indirect Costs | 481,274.19 | 1,757,329.93 | 1,757,602.79 |
| 2008-2009 Direct Costs | 13,383,965.43 | 12,079,644.15 | 12,079,644.15 |
| 2010-2011 Rate | 3.60* | 14.55* | 14.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,141,699.57 | 11,967,538.39 | 11,967,538.39 |
| Indirect costs based on rate ** multiplied by actual direct costs | 473,101.18 | 1,741,276.84 | 1,741,276.84 |
| 2010-2011 Actual Indirect Costs | 363,826.79 | 1,537,987.97 | 1,537,987.97 |
| 2008-2009 Fixed Carry Forward | -59,543.47 | -31,277.93 | -31,550.79 |
| Total Indirect Costs | 423,370.26 | 1,569,265.90 | 1,569,538.76 |
| Over/(Under) Recovery | 49,730.92 | 172,010.94 | 171,738.08 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 363,826.79 | 1,537,987.97 | 1,537,987.97 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 49,730.92 | 172,010.94 | 171,738.08 |
| Total Projected Indirect 2012-2013 (Numerator) | 314,095.87 | 1,365,977.03 | 1,366,249.89 |
| Direct Costs | 13,141,699.57 | 11,967,538.39 | 11,967,538.39 |
| Rate for 2012-2013 ** | 2.39* | 11.41* | 11.42** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58080**
**Form R0418**

*** Final ***

Jefferson Schools (Monroe)
2400 NORTH DIXIE HWY
MONROE, MI 48162

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,081,678.55 | 3,550,214.99 | 3,550,214.99 |
| 2008-2009 Fixed Carry Forward | -286,762.80 | 0.00 | -101,577.50 |
| Total Indirect Costs | 1,368,441.35 | 3,550,214.99 | 3,651,792.49 |
| 2008-2009 Direct Costs | 20,135,736.70 | 17,667,200.26 | 17,667,200.26 |
| 2010-2011 Rate | 6.80* | 20.09* | 20.67** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 20,062,030.60 | 18,024,821.22 | 18,024,821.22 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,364,218.08 | 2,703,723.18 | 3,725,730.55 |
| 2010-2011 Actual Indirect Costs | 1,068,427.15 | 3,105,636.53 | 3,105,636.53 |
| 2008-2009 Fixed Carry Forward | -286,762.80 | 0.00 | -101,577.50 |
| Total Indirect Costs | 1,355,189.95 | 3,105,636.53 | 3,207,214.03 |
| Over/(Under) Recovery | 9,028.13 | 0.00 | 518,516.52 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,068,427.15 | 3,105,636.53 | 3,105,636.53 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 9,028.13 | 0.00 | 518,516.52 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,059,399.02 | 3,105,636.53 | 2,587,120.01 |
| Direct Costs | 20,062,030.60 | 18,024,821.22 | 18,024,821.22 |
| Rate for 2012-2013 ** | 5.28* | 17.23* | 14.35** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58090**
**Form R0418**

*** Final ***

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 394,551.37 | 1,729,573.31 | 1,729,573.31 |
| 2008-2009 Fixed Carry Forward | 89,232.87 | 0.00 | 41,381.21 |
| Total Indirect Costs | 305,318.50 | 1,729,573.31 | 1,688,192.10 |
| 2008-2009 Direct Costs | 12,203,667.69 | 10,868,645.75 | 10,868,645.75 |
| 2010-2011 Rate | 2.50* | 15.91* | 15.53** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,186,219.87 | 11,039,429.64 | 11,039,429.64 |
| Indirect costs based on rate ** multiplied by actual direct costs | 304,655.50 | 1,655,914.45 | 1,714,423.42 |
| 2010-2011 Actual Indirect Costs | 352,855.26 | 1,499,645.49 | 1,499,645.49 |
| 2008-2009 Fixed Carry Forward | 89,232.87 | 0.00 | 41,381.21 |
| Total Indirect Costs | 263,622.39 | 1,499,645.49 | 1,458,264.28 |
| Over/(Under) Recovery | 41,033.11 | 0.00 | 256,159.14 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 352,855.26 | 1,499,645.49 | 1,499,645.49 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 41,033.11 | 0.00 | 256,159.14 |
| Total Projected Indirect 2012-2013 (Numerator) | 311,822.15 | 1,499,645.49 | 1,243,486.35 |
| Direct Costs | 12,186,219.87 | 11,039,429.64 | 11,039,429.64 |
| Rate for 2012-2013 ** | 2.56* | 13.58* | 11.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58100**
**Form R0418**

*** Final ***

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 291,315.53 | 1,003,736.72 | 1,003,736.72 |
| 2008-2009 Fixed Carry Forward | -100,918.42 | 0.00 | 25,246.22 |
| Total Indirect Costs | 392,233.95 | 1,003,736.72 | 978,490.50 |
| 2008-2009 Direct Costs | 6,406,404.35 | 5,693,983.16 | 5,693,983.16 |
| 2010-2011 Rate | 6.12* | 17.63* | 17.18** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,174,251.92 | 5,538,342.42 | 5,538,342.42 |
| Indirect costs based on rate ** multiplied by actual direct costs | 377,864.22 | 830,751.36 | 951,487.23 |
| 2010-2011 Actual Indirect Costs | 243,076.95 | 878,986.45 | 878,986.45 |
| 2008-2009 Fixed Carry Forward | -100,918.42 | 0.00 | 25,246.22 |
| Total Indirect Costs | 343,995.37 | 878,986.45 | 853,740.23 |
| Over/(Under) Recovery | 33,868.85 | 0.00 | 97,747.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 243,076.95 | 878,986.45 | 878,986.45 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 33,868.85 | 0.00 | 97,747.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 209,208.10 | 878,986.45 | 781,239.45 |
| Direct Costs | 6,174,251.92 | 5,538,342.42 | 5,538,342.42 |
| Rate for 2012-2013 ** | 3.39* | 15.87* | 14.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58110**
**Form R0418**

*** Final ***

Whiteford Agricultural School District of the Counties of
Lenawee and Monroe
6655 Consear Rd
Ottawa Lake, MI 49267

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 164,253.68 | 782,262.87 | 782,262.87 |
| 2008-2009 Fixed Carry Forward | -7,308.55 | -37,060.17 | -37,060.17 |
| Total Indirect Costs | 171,562.23 | 819,323.04 | 819,323.04 |
| 2008-2009 Direct Costs | 6,155,036.52 | 5,537,027.33 | 5,537,027.33 |
| 2010-2011 Rate | 2.79* | 14.80* | 14.80** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,958,242.09 | 5,372,408.70 | 5,372,408.70 |
| Indirect costs based on rate ** multiplied by actual direct costs | 166,234.95 | 795,116.49 | 795,116.49 |
| 2010-2011 Actual Indirect Costs | 121,668.31 | 707,501.70 | 707,501.70 |
| 2008-2009 Fixed Carry Forward | -7,308.55 | -37,060.17 | -37,060.17 |
| Total Indirect Costs | 128,976.86 | 744,561.87 | 744,561.87 |
| Over/(Under) Recovery | 37,258.09 | 50,554.62 | 50,554.62 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 121,668.31 | 707,501.70 | 707,501.70 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 37,258.09 | 50,554.62 | 50,554.62 |
| Total Projected Indirect 2012-2013 (Numerator) | 84,410.22 | 656,947.08 | 656,947.08 |
| Direct Costs | 5,958,242.09 | 5,372,408.70 | 5,372,408.70 |
| Rate for 2012-2013 ** | 1.42* | 12.23* | 12.23** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58901**
**Form R0418**

*** Final ***

New Bedford Academy
6315 SECOR RD
LAMBERTVILLE, MI 48144

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 49,719.00 | 140,852.00 | 140,852.00 |
| 2008-2009 Fixed Carry Forward | 10,917.15 | 0.00 | 11,792.37 |
| Total Indirect Costs | 38,801.85 | 140,852.00 | 129,059.63 |
| 2008-2009 Direct Costs | 889,900.00 | 798,767.00 | 798,767.00 |
| 2010-2011 Rate | 4.36* | 17.63* | 16.16** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 863,216.00 | 770,134.00 | 770,134.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 37,636.22 | 115,520.10 | 124,453.65 |
| 2010-2011 Actual Indirect Costs | 59,468.00 | 152,550.00 | 152,550.00 |
| 2008-2009 Fixed Carry Forward | 10,917.15 | 0.00 | 11,792.37 |
| Total Indirect Costs | 48,550.85 | 152,550.00 | 140,757.63 |
| Over/(Under) Recovery | -10,914.63 | 0.00 | -16,303.98 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 59,468.00 | 152,550.00 | 152,550.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -10,914.63 | 0.00 | -16,303.98 |
| Total Projected Indirect 2012-2013 (Numerator) | 70,382.63 | 152,550.00 | 168,853.98 |
| Direct Costs | 863,216.00 | 770,134.00 | 770,134.00 |
| Rate for 2012-2013 ** | 8.15* | 19.81* | 21.93** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 58902**
**Form R0418**

*** Final ***

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 316,786.00 | 1,467,973.00 | 1,467,973.00 |
| 2008-2009 Fixed Carry Forward | -120,192.00 | 0.00 | 0.00 |
| Total Indirect Costs | 436,978.00 | 1,467,973.00 | 1,467,973.00 |
| 2008-2009 Direct Costs | 4,726,446.00 | 3,575,259.00 | 3,575,259.00 |
| 2010-2011 Rate | 9.25* | 41.06* | 41.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,056,012.00 | 3,842,878.00 | 3,842,878.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 467,681.11 | 576,431.70 | 960,719.50 |
| 2010-2011 Actual Indirect Costs | 385,919.00 | 1,599,053.00 | 1,599,053.00 |
| 2008-2009 Fixed Carry Forward | -120,192.00 | 0.00 | 0.00 |
| Total Indirect Costs | 506,111.00 | 1,599,053.00 | 1,599,053.00 |
| Over/(Under) Recovery | -38,429.89 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 385,919.00 | 1,599,053.00 | 1,599,053.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -38,429.89 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 424,348.89 | 1,599,053.00 | 1,599,053.00 |
| Direct Costs | 5,056,012.00 | 3,842,878.00 | 3,842,878.00 |
| Rate for 2012-2013 ** | 8.39* | 41.61* | 41.61** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 59000**
**Form R0418**

*** Final ***

Montcalm Area ISD
P.O. Box 367
Stanton, MI 48888

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 872,354.85 | 1,895,284.24 | 1,895,284.24 |
| 2008-2009 Fixed Carry Forward | -114,578.35 | -71,768.57 | -71,768.57 |
| Total Indirect Costs | 986,933.20 | 1,967,052.81 | 1,967,052.81 |
| 2008-2009 Direct Costs | 16,001,566.72 | 14,978,637.33 | 14,978,637.33 |
| 2010-2011 Rate | 6.17* | 13.13* | 13.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,540,601.89 | 16,460,989.71 | 16,460,989.71 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,082,255.14 | 2,161,327.95 | 2,161,327.95 |
| 2010-2011 Actual Indirect Costs | 810,734.82 | 1,890,347.00 | 1,890,347.00 |
| 2008-2009 Fixed Carry Forward | -114,578.35 | -71,768.57 | -71,768.57 |
| Total Indirect Costs | 925,313.17 | 1,962,115.57 | 1,962,115.57 |
| Over/(Under) Recovery | 156,941.97 | 199,212.38 | 199,212.38 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 810,734.82 | 1,890,347.00 | 1,890,347.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 156,941.97 | 199,212.38 | 199,212.38 |
| Total Projected Indirect 2012-2013 (Numerator) | 653,792.85 | 1,691,134.62 | 1,691,134.62 |
| Direct Costs | 17,540,601.89 | 16,460,989.71 | 16,460,989.71 |
| Rate for 2012-2013 ** | 3.73* | 10.27* | 10.27** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 59020**
**Form R0418**

*** Final ***

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 270,089.34 | 1,229,423.79 | 1,229,423.79 |
| 2008-2009 Fixed Carry Forward | -7,601.14 | 0.00 | 88,779.21 |
| Total Indirect Costs | 277,690.48 | 1,229,423.79 | 1,140,644.58 |
| 2008-2009 Direct Costs | 9,163,672.38 | 8,204,337.93 | 8,204,337.93 |
| 2010-2011 Rate | 3.03* | 14.99* | 13.90** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,193,457.27 | 7,151,869.63 | 7,151,869.63 |
| Indirect costs based on rate ** multiplied by actual direct costs | 248,261.76 | 1,072,065.26 | 994,109.88 |
| 2010-2011 Actual Indirect Costs | 248,314.07 | 1,289,901.71 | 1,289,901.71 |
| 2008-2009 Fixed Carry Forward | -7,601.14 | 0.00 | 88,779.21 |
| Total Indirect Costs | 255,915.21 | 1,289,901.71 | 1,201,122.50 |
| Over/(Under) Recovery | -7,653.45 | -217,836.45 | -207,012.62 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 248,314.07 | 1,289,901.71 | 1,289,901.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -7,653.45 | -217,836.45 | -207,012.62 |
| Total Projected Indirect 2012-2013 (Numerator) | 255,967.52 | 1,507,738.16 | 1,496,914.33 |
| Direct Costs | 8,193,457.27 | 7,151,869.63 | 7,151,869.63 |
| Rate for 2012-2013 ** | 3.12* | 21.08* | 20.93** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 59045**
**Form R0418**

*** Final ***

Montabella Community Schools
P.O. Box 349
Edmore, MI 48829

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 471,235.01 | 1,133,494.37 | 1,133,494.37 |
| 2008-2009 Fixed Carry Forward | -116,361.57 | -154,598.98 | -165,451.82 |
| Total Indirect Costs | 587,596.58 | 1,288,093.35 | 1,298,946.19 |
| 2008-2009 Direct Costs | 7,188,228.64 | 6,525,969.28 | 6,525,969.28 |
| 2010-2011 Rate | 8.17* | 19.74* | 19.90** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,930,462.03 | 6,393,423.41 | 6,393,423.41 |
| Indirect costs based on rate ** multiplied by actual direct costs | 566,218.75 | 959,013.51 | 1,272,291.26 |
| 2010-2011 Actual Indirect Costs | 295,286.97 | 832,325.59 | 832,325.59 |
| 2008-2009 Fixed Carry Forward | -116,361.57 | -154,598.98 | -165,451.82 |
| Total Indirect Costs | 411,648.54 | 986,924.57 | 997,777.41 |
| Over/(Under) Recovery | 154,570.21 | 0.00 | 274,513.85 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 295,286.97 | 832,325.59 | 832,325.59 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 154,570.21 | 0.00 | 274,513.85 |
| Total Projected Indirect 2012-2013 (Numerator) | 140,716.76 | 832,325.59 | 557,811.74 |
| Direct Costs | 6,930,462.03 | 6,393,423.41 | 6,393,423.41 |
| Rate for 2012-2013 ** | 2.03* | 13.02* | 8.72** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 59070**
**Form R0418**

*** Final ***

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,012,046.02 | 3,722,118.11 | 3,722,118.11 |
| 2008-2009 Fixed Carry Forward | 325,773.56 | 0.00 | 718,486.66 |
| Total Indirect Costs | 686,272.46 | 3,722,118.11 | 3,003,631.45 |
| 2008-2009 Direct Costs | 29,769,054.92 | 27,058,982.83 | 27,058,982.83 |
| 2010-2011 Rate | 2.31* | 13.76* | 11.10** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 30,336,771.12 | 27,719,887.83 | 27,719,887.83 |
| Indirect costs based on rate ** multiplied by actual direct costs | 700,779.41 | 3,814,256.57 | 3,076,907.55 |
| 2010-2011 Actual Indirect Costs | 1,055,343.02 | 3,672,226.31 | 3,672,226.31 |
| 2008-2009 Fixed Carry Forward | 325,773.56 | 0.00 | 718,486.66 |
| Total Indirect Costs | 729,569.46 | 3,672,226.31 | 2,953,739.65 |
| Over/(Under) Recovery | -28,790.05 | 142,030.26 | 123,167.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,055,343.02 | 3,672,226.31 | 3,672,226.31 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -28,790.05 | 142,030.26 | 123,167.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,084,133.07 | 3,530,196.05 | 3,549,058.41 |
| Direct Costs | 30,336,771.12 | 27,719,887.83 | 27,719,887.83 |
| Rate for 2012-2013 ** | 3.57* | 12.74* | 12.80** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 59080**
**Form R0418**

*** Final ***

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 553,947.34 | 2,511,601.97 | 2,511,601.97 |
| 2008-2009 Fixed Carry Forward | -78,790.15 | -224,478.14 | -224,478.14 |
| Total Indirect Costs | 632,737.49 | 2,736,080.11 | 2,736,080.11 |
| 2008-2009 Direct Costs | 18,734,737.98 | 16,777,083.35 | 16,777,083.35 |
| 2010-2011 Rate | 3.38* | 16.31* | 16.31** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,837,757.50 | 16,001,620.27 | 16,001,620.27 |
| Indirect costs based on rate ** multiplied by actual direct costs | 602,916.20 | 2,400,243.04 | 2,609,864.27 |
| 2010-2011 Actual Indirect Costs | 618,818.50 | 2,454,955.73 | 2,454,955.73 |
| 2008-2009 Fixed Carry Forward | -78,790.15 | -224,478.14 | -224,478.14 |
| Total Indirect Costs | 697,608.65 | 2,679,433.87 | 2,679,433.87 |
| Over/(Under) Recovery | -94,692.45 | 0.00 | -69,569.60 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 618,818.50 | 2,454,955.73 | 2,454,955.73 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -94,692.45 | 0.00 | -69,569.60 |
| Total Projected Indirect 2012-2013 (Numerator) | 713,510.95 | 2,454,955.73 | 2,524,525.33 |
| Direct Costs | 17,837,757.50 | 16,001,620.27 | 16,001,620.27 |
| Rate for 2012-2013 ** | 4.00* | 15.34* | 15.78** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 59090**
**Form R0418**

*** Final ***

Lakeview Community Schools (Montcalm)
123 5TH ST
LAKEVIEW, MI 48850

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 326,788.98 | 1,544,300.87 | 1,544,300.87 |
| 2008-2009 Fixed Carry Forward | 47,892.65 | -51,041.81 | -51,041.81 |
| Total Indirect Costs | 278,896.33 | 1,595,342.68 | 1,595,342.68 |
| 2008-2009 Direct Costs | 12,483,027.44 | 11,265,515.55 | 11,265,515.55 |
| 2010-2011 Rate | 2.23* | 14.16* | 14.16** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,121,217.15 | 11,041,240.09 | 11,041,240.09 |
| Indirect costs based on rate ** multiplied by actual direct costs | 270,303.14 | 1,563,439.60 | 1,563,439.60 |
| 2010-2011 Actual Indirect Costs | 267,018.26 | 1,346,995.32 | 1,346,995.32 |
| 2008-2009 Fixed Carry Forward | 47,892.65 | -51,041.81 | -51,041.81 |
| Total Indirect Costs | 219,125.61 | 1,398,037.13 | 1,398,037.13 |
| Over/(Under) Recovery | 51,177.53 | 165,402.47 | 165,402.47 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 267,018.26 | 1,346,995.32 | 1,346,995.32 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 51,177.53 | 165,402.47 | 165,402.47 |
| Total Projected Indirect 2012-2013 (Numerator) | 215,840.73 | 1,181,592.85 | 1,181,592.85 |
| Direct Costs | 12,121,217.15 | 11,041,240.09 | 11,041,240.09 |
| Rate for 2012-2013 ** | 1.78* | 10.70* | 10.70** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 59125**
**Form R0418**

*** Final ***

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 468,251.38 | 1,994,047.25 | 1,994,047.25 |
| 2008-2009 Fixed Carry Forward | 7,499.06 | -63,934.55 | -65,070.40 |
| Total Indirect Costs | 460,752.32 | 2,057,981.80 | 2,059,117.65 |
| 2008-2009 Direct Costs | 14,882,977.17 | 13,357,181.30 | 13,357,181.30 |
| 2010-2011 Rate | 3.10* | 15.41* | 15.42** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,542,451.34 | 14,059,562.94 | 14,059,562.94 |
| Indirect costs based on rate ** multiplied by actual direct costs | 481,815.99 | 2,108,934.44 | 2,167,984.61 |
| 2010-2011 Actual Indirect Costs | 351,429.14 | 1,834,317.54 | 1,834,317.54 |
| 2008-2009 Fixed Carry Forward | 7,499.06 | -63,934.55 | -65,070.40 |
| Total Indirect Costs | 343,930.08 | 1,898,252.09 | 1,899,387.94 |
| Over/(Under) Recovery | 137,885.91 | 0.00 | 268,596.67 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 351,429.14 | 1,834,317.54 | 1,834,317.54 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 137,885.91 | 0.00 | 268,596.67 |
| Total Projected Indirect 2012-2013 (Numerator) | 213,543.23 | 1,834,317.54 | 1,565,720.87 |
| Direct Costs | 15,542,451.34 | 14,059,562.94 | 14,059,562.94 |
| Rate for 2012-2013 ** | 1.37* | 13.05* | 11.14** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 59150**
**Form R0418**

*** Final ***

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 189,471.57 | 750,100.46 | 750,100.46 |
| 2008-2009 Fixed Carry Forward | 2,955.54 | 0.00 | 96,994.96 |
| Total Indirect Costs | 186,516.03 | 750,100.46 | 653,105.50 |
| 2008-2009 Direct Costs | 6,126,611.10 | 5,565,982.21 | 5,565,982.21 |
| 2010-2011 Rate | 3.04* | 13.48* | 11.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,824,981.18 | 5,320,785.16 | 5,320,785.16 |
| Indirect costs based on rate ** multiplied by actual direct costs | 177,079.43 | 717,241.84 | 624,128.10 |
| 2010-2011 Actual Indirect Costs | 172,455.73 | 676,651.75 | 676,651.75 |
| 2008-2009 Fixed Carry Forward | 2,955.54 | 0.00 | 96,994.96 |
| Total Indirect Costs | 169,500.19 | 676,651.75 | 579,656.79 |
| Over/(Under) Recovery | 7,579.24 | 40,590.09 | 44,471.31 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 172,455.73 | 676,651.75 | 676,651.75 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 7,579.24 | 40,590.09 | 44,471.31 |
| Total Projected Indirect 2012-2013 (Numerator) | 164,876.49 | 636,061.66 | 632,180.44 |
| Direct Costs | 5,824,981.18 | 5,320,785.16 | 5,320,785.16 |
| Rate for 2012-2013 ** | 2.83* | 11.95* | 11.88** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 59901**
**Form R0418**

*** Final ***

Threshold Academy
5827 Orleans Rd
Orleans, MI 48865

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 102,364.17 | 327,010.65 | 327,010.65 |
| 2008-2009 Fixed Carry Forward | -3,468.14 | 0.00 | -83,779.09 |
| Total Indirect Costs | 105,832.31 | 327,010.65 | 410,789.74 |
| 2008-2009 Direct Costs | 1,721,317.12 | 1,496,670.64 | 1,496,670.64 |
| 2010-2011 Rate | 6.15* | 21.85* | 27.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,661,102.71 | 1,438,828.06 | 1,438,828.06 |
| Indirect costs based on rate ** multiplied by actual direct costs | 102,157.82 | 215,824.21 | 359,707.02 |
| 2010-2011 Actual Indirect Costs | 97,353.26 | 319,627.91 | 319,627.91 |
| 2008-2009 Fixed Carry Forward | -3,468.14 | 0.00 | -83,779.09 |
| Total Indirect Costs | 100,821.40 | 319,627.91 | 403,407.00 |
| Over/(Under) Recovery | 1,336.42 | 0.00 | -43,699.98 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 97,353.26 | 319,627.91 | 319,627.91 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,336.42 | 0.00 | -43,699.98 |
| Total Projected Indirect 2012-2013 (Numerator) | 96,016.84 | 319,627.91 | 363,327.89 |
| Direct Costs | 1,661,102.71 | 1,438,828.06 | 1,438,828.06 |
| Rate for 2012-2013 ** | 5.78* | 22.21* | 25.25** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 60010**
**Form R0418**

*** Final ***

Atlanta Community Schools
P.O. Box 619
Atlanta, MI 49709

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 235,846.35 | 583,253.83 | 583,253.83 |
| 2008-2009 Fixed Carry Forward | 22,084.11 | 0.00 | 0.00 |
| Total Indirect Costs | 213,762.24 | 583,253.83 | 583,253.83 |
| 2008-2009 Direct Costs | 2,961,830.12 | 2,614,422.64 | 2,614,422.64 |
| 2010-2011 Rate | 7.22* | 22.31* | 22.31** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,746,541.97 | 2,412,077.87 | 2,412,077.87 |
| Indirect costs based on rate ** multiplied by actual direct costs | 198,300.33 | 361,811.68 | 538,134.57 |
| 2010-2011 Actual Indirect Costs | 195,567.29 | 530,031.39 | 530,031.39 |
| 2008-2009 Fixed Carry Forward | 22,084.11 | 0.00 | 0.00 |
| Total Indirect Costs | 173,483.18 | 530,031.39 | 530,031.39 |
| Over/(Under) Recovery | 24,817.15 | 0.00 | 8,103.18 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 195,567.29 | 530,031.39 | 530,031.39 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 24,817.15 | 0.00 | 8,103.18 |
| Total Projected Indirect 2012-2013 (Numerator) | 170,750.14 | 530,031.39 | 521,928.21 |
| Direct Costs | 2,746,541.97 | 2,412,077.87 | 2,412,077.87 |
| Rate for 2012-2013 ** | 6.22* | 21.97* | 21.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 60020**
**Form R0418**

*** Final ***

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 297,896.59 | 879,276.19 | 879,276.19 |
| 2008-2009 Fixed Carry Forward | -143,149.03 | 0.00 | -175,664.39 |
| Total Indirect Costs | 441,045.62 | 879,276.19 | 1,054,940.58 |
| 2008-2009 Direct Costs | 4,286,636.06 | 3,705,256.46 | 3,705,256.46 |
| 2010-2011 Rate | 10.29* | 23.73* | 28.47** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,361,581.64 | 3,770,741.06 | 3,770,741.06 |
| Indirect costs based on rate ** multiplied by actual direct costs | 448,806.75 | 565,611.16 | 942,685.27 |
| 2010-2011 Actual Indirect Costs | 238,364.68 | 832,895.92 | 832,895.92 |
| 2008-2009 Fixed Carry Forward | -143,149.03 | 0.00 | -175,664.39 |
| Total Indirect Costs | 381,513.71 | 832,895.92 | 1,008,560.31 |
| Over/(Under) Recovery | 67,293.04 | 0.00 | -65,875.04 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 238,364.68 | 832,895.92 | 832,895.92 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 67,293.04 | 0.00 | -65,875.04 |
| Total Projected Indirect 2012-2013 (Numerator) | 171,071.64 | 832,895.92 | 898,770.96 |
| Direct Costs | 4,361,581.64 | 3,770,741.06 | 3,770,741.06 |
| Rate for 2012-2013 ** | 3.92* | 22.09* | 23.84** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61000**
**Form R0418**

*** Final ***

Muskegon Area ISD
630 HARVEY ST
MUSKEGON, MI 49442

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,160,415.43 | 5,128,678.70 | 5,128,678.70 |
| 2008-2009 Fixed Carry Forward | -413,369.27 | 0.00 | -427,319.64 |
| Total Indirect Costs | 3,573,784.70 | 5,128,678.70 | 5,555,998.34 |
| 2008-2009 Direct Costs | 22,928,401.76 | 20,960,138.49 | 20,960,138.49 |
| 2010-2011 Rate | 15.59* | 24.47* | 26.51** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 25,847,704.39 | 24,592,259.79 | 24,592,259.79 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,877,155.66 | 3,688,838.97 | 6,148,064.95 |
| 2010-2011 Actual Indirect Costs | 3,405,193.08 | 4,660,637.68 | 4,660,637.68 |
| 2008-2009 Fixed Carry Forward | -413,369.27 | 0.00 | -427,319.64 |
| Total Indirect Costs | 3,818,562.35 | 4,660,637.68 | 5,087,957.32 |
| Over/(Under) Recovery | 0.00 | 0.00 | 1,060,107.63 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,405,193.08 | 4,660,637.68 | 4,660,637.68 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 1,060,107.63 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,405,193.08 | 4,660,637.68 | 3,600,530.05 |
| Direct Costs | 25,847,704.39 | 24,592,259.79 | 24,592,259.79 |
| Rate for 2012-2013 ** | 13.17* | 18.95* | 14.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61010**
**Form R0418**

*** Final ***

Muskegon, Public Schools of the City of
349 WEST WEBSTER AVE
MUSKEGON, MI 49440

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,768,588.12 | 9,561,113.76 | 9,561,113.76 |
| 2008-2009 Fixed Carry Forward | -69,420.62 | 0.00 | 35,662.43 |
| Total Indirect Costs | 2,838,008.74 | 9,561,113.76 | 9,525,451.33 |
| 2008-2009 Direct Costs | 64,759,709.76 | 57,967,184.12 | 57,967,184.12 |
| 2010-2011 Rate | 4.38* | 16.49* | 16.43** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 61,975,337.48 | 56,537,978.88 | 56,537,978.88 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,714,519.78 | 8,480,696.83 | 9,289,189.93 |
| 2010-2011 Actual Indirect Costs | 2,624,811.29 | 8,062,169.89 | 8,062,169.89 |
| 2008-2009 Fixed Carry Forward | -69,420.62 | 0.00 | 35,662.43 |
| Total Indirect Costs | 2,694,231.91 | 8,062,169.89 | 8,026,507.46 |
| Over/(Under) Recovery | 20,287.87 | 0.00 | 1,262,682.47 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,624,811.29 | 8,062,169.89 | 8,062,169.89 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 20,287.87 | 0.00 | 1,262,682.47 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,604,523.42 | 8,062,169.89 | 6,799,487.42 |
| Direct Costs | 61,975,337.48 | 56,537,978.88 | 56,537,978.88 |
| Rate for 2012-2013 ** | 4.20* | 14.26* | 12.03** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61020**
**Form R0418**

*** Final ***

Muskegon Heights School District
2603 LEAHY ST
MUSKEGON, MI 49444

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 916,440.16 | 3,403,733.58 | 3,403,733.58 |
| 2008-2009 Fixed Carry Forward | 65,680.76 | 0.00 | 215,260.47 |
| Total Indirect Costs | 850,759.40 | 3,403,733.58 | 3,188,473.11 |
| 2008-2009 Direct Costs | 23,003,132.72 | 20,515,839.30 | 20,515,839.30 |
| 2010-2011 Rate | 3.70* | 16.59* | 15.54** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 21,027,514.95 | 18,811,522.60 | 18,811,522.60 |
| Indirect costs based on rate ** multiplied by actual direct costs | 778,018.05 | 2,821,728.39 | 2,923,310.61 |
| 2010-2011 Actual Indirect Costs | 857,590.01 | 3,073,582.36 | 3,073,582.36 |
| 2008-2009 Fixed Carry Forward | 65,680.76 | 0.00 | 215,260.47 |
| Total Indirect Costs | 791,909.25 | 3,073,582.36 | 2,858,321.89 |
| Over/(Under) Recovery | -13,891.20 | 0.00 | 64,988.72 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 857,590.01 | 3,073,582.36 | 3,073,582.36 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -13,891.20 | 0.00 | 64,988.72 |
| Total Projected Indirect 2012-2013 (Numerator) | 871,481.21 | 3,073,582.36 | 3,008,593.64 |
| Direct Costs | 21,027,514.95 | 18,811,522.60 | 18,811,522.60 |
| Rate for 2012-2013 ** | 4.14* | 16.34* | 15.99** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61060**
**Form R0418**

*** Final ***

Mona Shores Public School District
3374 MCCRACKEN ST
MUSKEGON, MI 49441

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,434,276.69 | 4,566,679.64 | 4,566,679.64 |
| 2008-2009 Fixed Carry Forward | -63,772.89 | 0.00 | -101,445.75 |
| Total Indirect Costs | 1,498,049.58 | 4,566,679.64 | 4,668,125.39 |
| 2008-2009 Direct Costs | 32,451,075.88 | 29,318,672.93 | 29,318,672.93 |
| 2010-2011 Rate | 4.62* | 15.58* | 15.92** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 32,577,990.14 | 30,089,499.49 | 30,089,499.49 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,505,103.14 | 4,513,424.92 | 4,790,248.32 |
| 2010-2011 Actual Indirect Costs | 1,458,415.80 | 3,946,906.45 | 3,946,906.45 |
| 2008-2009 Fixed Carry Forward | -63,772.89 | 0.00 | -101,445.75 |
| Total Indirect Costs | 1,522,188.69 | 3,946,906.45 | 4,048,352.20 |
| Over/(Under) Recovery | -17,085.55 | 0.00 | 741,896.12 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,458,415.80 | 3,946,906.45 | 3,946,906.45 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -17,085.55 | 0.00 | 741,896.12 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,475,501.35 | 3,946,906.45 | 3,205,010.33 |
| Direct Costs | 32,577,990.14 | 30,089,499.49 | 30,089,499.49 |
| Rate for 2012-2013 ** | 4.53* | 13.12* | 10.65** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61065**
**Form R0418**

*** Final ***

Oakridge Public Schools
275 SOUTH WOLF LAKE RD
MUSKEGON, MI 49442

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 478,222.54 | 2,077,297.95 | 2,077,297.95 |
| 2008-2009 Fixed Carry Forward | -73,713.87 | 23,748.64 | 23,748.64 |
| Total Indirect Costs | 551,936.41 | 2,053,549.31 | 2,053,549.31 |
| 2008-2009 Direct Costs | 16,204,151.24 | 14,605,075.83 | 14,605,075.83 |
| 2010-2011 Rate | 3.41* | 14.06* | 14.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,960,803.52 | 14,792,661.42 | 14,792,661.42 |
| Indirect costs based on rate ** multiplied by actual direct costs | 544,263.40 | 2,079,848.20 | 2,079,848.20 |
| 2010-2011 Actual Indirect Costs | 538,836.34 | 1,706,978.44 | 1,706,978.44 |
| 2008-2009 Fixed Carry Forward | -73,713.87 | 23,748.64 | 23,748.64 |
| Total Indirect Costs | 612,550.21 | 1,683,229.80 | 1,683,229.80 |
| Over/(Under) Recovery | -68,286.81 | 396,618.40 | 396,618.40 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 538,836.34 | 1,706,978.44 | 1,706,978.44 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -68,286.81 | 396,618.40 | 396,618.40 |
| Total Projected Indirect 2012-2013 (Numerator) | 607,123.15 | 1,310,360.04 | 1,310,360.04 |
| Direct Costs | 15,960,803.52 | 14,792,661.42 | 14,792,661.42 |
| Rate for 2012-2013 ** | 3.80* | 8.86* | 8.86** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61080**
**Form R0418**

*** Final ***

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 730,577.51 | 3,422,487.36 | 3,422,487.36 |
| 2008-2009 Fixed Carry Forward | 15,041.86 | -96,229.60 | -96,229.60 |
| Total Indirect Costs | 715,535.65 | 3,518,716.96 | 3,518,716.96 |
| 2008-2009 Direct Costs | 29,283,084.33 | 26,591,174.48 | 26,591,174.48 |
| 2010-2011 Rate | 2.44* | 13.23* | 13.23** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 29,707,218.87 | 27,254,969.03 | 27,254,969.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 724,856.14 | 3,605,832.40 | 3,605,832.40 |
| 2010-2011 Actual Indirect Costs | 775,290.40 | 3,227,540.24 | 3,227,540.24 |
| 2008-2009 Fixed Carry Forward | 15,041.86 | -96,229.60 | -96,229.60 |
| Total Indirect Costs | 760,248.54 | 3,323,769.84 | 3,323,769.84 |
| Over/(Under) Recovery | -35,392.40 | 282,062.56 | 282,062.56 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 775,290.40 | 3,227,540.24 | 3,227,540.24 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -35,392.40 | 282,062.56 | 282,062.56 |
| Total Projected Indirect 2012-2013 (Numerator) | 810,682.80 | 2,945,477.68 | 2,945,477.68 |
| Direct Costs | 29,707,218.87 | 27,254,969.03 | 27,254,969.03 |
| Rate for 2012-2013 ** | 2.73* | 10.81* | 10.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61120**
**Form R0418**

*** Final ***

Holton Public Schools
P.O. Box 159
Holton, MI 49425

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 273,996.70 | 1,257,735.78 | 1,257,735.78 |
| 2008-2009 Fixed Carry Forward | 83,839.49 | 0.00 | 2,766.40 |
| Total Indirect Costs | 190,157.21 | 1,257,735.78 | 1,254,969.38 |
| 2008-2009 Direct Costs | 8,723,352.22 | 7,739,613.14 | 7,739,613.14 |
| 2010-2011 Rate | 2.18* | 16.25* | 16.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,429,287.97 | 7,571,366.80 | 7,571,366.80 |
| Indirect costs based on rate ** multiplied by actual direct costs | 183,758.48 | 1,135,705.02 | 1,227,318.56 |
| 2010-2011 Actual Indirect Costs | 303,392.19 | 1,161,313.36 | 1,161,313.36 |
| 2008-2009 Fixed Carry Forward | 83,839.49 | 0.00 | 2,766.40 |
| Total Indirect Costs | 219,552.70 | 1,161,313.36 | 1,158,546.96 |
| Over/(Under) Recovery | -35,794.22 | 0.00 | 68,771.60 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 303,392.19 | 1,161,313.36 | 1,161,313.36 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -35,794.22 | 0.00 | 68,771.60 |
| Total Projected Indirect 2012-2013 (Numerator) | 339,186.41 | 1,161,313.36 | 1,092,541.76 |
| Direct Costs | 8,429,287.97 | 7,571,366.80 | 7,571,366.80 |
| Rate for 2012-2013 ** | 4.02* | 15.34* | 14.43** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61180**
**Form R0418**

*** Final ***

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 351,108.78 | 1,779,884.32 | 1,779,884.32 |
| 2008-2009 Fixed Carry Forward | 2,063.67 | 0.00 | -103,236.12 |
| Total Indirect Costs | 349,045.11 | 1,779,884.32 | 1,883,120.44 |
| 2008-2009 Direct Costs | 12,537,275.87 | 11,108,500.33 | 11,108,500.33 |
| 2010-2011 Rate | 2.78* | 16.02* | 16.95** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,330,520.16 | 11,026,781.82 | 11,026,781.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 342,788.46 | 1,654,017.27 | 1,869,039.52 |
| 2010-2011 Actual Indirect Costs | 385,068.82 | 1,688,807.16 | 1,688,807.16 |
| 2008-2009 Fixed Carry Forward | 2,063.67 | 0.00 | -103,236.12 |
| Total Indirect Costs | 383,005.15 | 1,688,807.16 | 1,792,043.28 |
| Over/(Under) Recovery | -40,216.69 | 0.00 | 76,996.24 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 385,068.82 | 1,688,807.16 | 1,688,807.16 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -40,216.69 | 0.00 | 76,996.24 |
| Total Projected Indirect 2012-2013 (Numerator) | 425,285.51 | 1,688,807.16 | 1,611,810.92 |
| Direct Costs | 12,330,520.16 | 11,026,781.82 | 11,026,781.82 |
| Rate for 2012-2013 ** | 3.45* | 15.32* | 14.62** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61190**
**Form R0418**

*** Final ***

Orchard View Schools
35 SOUTH SHERIDAN DR
MUSKEGON, MI 49442

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 698,371.20 | 3,262,378.57 | 3,262,378.57 |
| 2008-2009 Fixed Carry Forward | 38,550.55 | 419,067.28 | 419,067.28 |
| Total Indirect Costs | 659,820.65 | 2,843,311.29 | 2,843,311.29 |
| 2008-2009 Direct Costs | 28,968,517.63 | 26,404,510.26 | 26,404,510.26 |
| 2010-2011 Rate | 2.28* | 10.77* | 10.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 29,280,853.42 | 27,503,291.58 | 27,503,291.58 |
| Indirect costs based on rate ** multiplied by actual direct costs | 667,603.46 | 2,962,104.50 | 2,962,104.50 |
| 2010-2011 Actual Indirect Costs | 604,275.56 | 2,381,837.40 | 2,381,837.40 |
| 2008-2009 Fixed Carry Forward | 38,550.55 | 419,067.28 | 419,067.28 |
| Total Indirect Costs | 565,725.01 | 1,962,770.12 | 1,962,770.12 |
| Over/(Under) Recovery | 101,878.45 | 999,334.38 | 999,334.38 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 604,275.56 | 2,381,837.40 | 2,381,837.40 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 101,878.45 | 999,334.38 | 999,334.38 |
| Total Projected Indirect 2012-2013 (Numerator) | 502,397.11 | 1,382,503.02 | 1,382,503.02 |
| Direct Costs | 29,280,853.42 | 27,503,291.58 | 27,503,291.58 |
| Rate for 2012-2013 ** | 1.72* | 5.03* | 5.03** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61210**
**Form R0418**

*** Final ***

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 332,659.71 | 1,306,002.26 | 1,306,002.26 |
| 2008-2009 Fixed Carry Forward | -158,135.12 | -169,306.77 | -169,306.77 |
| Total Indirect Costs | 490,794.83 | 1,475,309.03 | 1,475,309.03 |
| 2008-2009 Direct Costs | 9,684,681.96 | 8,711,339.41 | 8,711,339.41 |
| 2010-2011 Rate | 5.07* | 16.94* | 16.94** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,917,258.65 | 8,836,632.62 | 8,836,632.62 |
| Indirect costs based on rate ** multiplied by actual direct costs | 502,805.01 | 1,325,494.89 | 1,496,925.57 |
| 2010-2011 Actual Indirect Costs | 368,209.85 | 1,448,835.88 | 1,448,835.88 |
| 2008-2009 Fixed Carry Forward | -158,135.12 | -169,306.77 | -169,306.77 |
| Total Indirect Costs | 526,344.97 | 1,618,142.65 | 1,618,142.65 |
| Over/(Under) Recovery | -23,539.96 | 0.00 | -121,217.08 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 368,209.85 | 1,448,835.88 | 1,448,835.88 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -23,539.96 | 0.00 | -121,217.08 |
| Total Projected Indirect 2012-2013 (Numerator) | 391,749.81 | 1,448,835.88 | 1,570,052.96 |
| Direct Costs | 9,917,258.65 | 8,836,632.62 | 8,836,632.62 |
| Rate for 2012-2013 ** | 3.95* | 16.40* | 17.77** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61220**
**Form R0418**

*** Final ***

Reeths-Puffer Schools
991 WEST GILES RD
MUSKEGON, MI 49445

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,098,402.01 | 3,700,469.50 | 3,700,469.50 |
| 2008-2009 Fixed Carry Forward | -6,020.93 | 385,064.64 | 372,729.27 |
| Total Indirect Costs | 1,104,422.94 | 3,315,404.86 | 3,327,740.23 |
| 2008-2009 Direct Costs | 34,346,699.48 | 31,744,631.99 | 31,744,631.99 |
| 2010-2011 Rate | 3.22* | 10.44* | 10.48** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 33,873,037.09 | 31,438,039.29 | 31,438,039.29 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,090,711.79 | 3,282,131.30 | 3,294,706.52 |
| 2010-2011 Actual Indirect Costs | 1,058,214.74 | 3,493,212.54 | 3,493,212.54 |
| 2008-2009 Fixed Carry Forward | -6,020.93 | 385,064.64 | 372,729.27 |
| Total Indirect Costs | 1,064,235.67 | 3,108,147.90 | 3,120,483.27 |
| Over/(Under) Recovery | 26,476.12 | 173,983.40 | 174,223.25 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,058,214.74 | 3,493,212.54 | 3,493,212.54 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 26,476.12 | 173,983.40 | 174,223.25 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,031,738.62 | 3,319,229.14 | 3,318,989.29 |
| Direct Costs | 33,873,037.09 | 31,438,039.29 | 31,438,039.29 |
| Rate for 2012-2013 ** | 3.05* | 10.56* | 10.56** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61230**
**Form R0418**

*** Final ***

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 138,772.05 | 789,074.55 | 789,074.55 |
| 2008-2009 Fixed Carry Forward | -75,457.27 | -95,930.37 | -95,930.37 |
| Total Indirect Costs | 214,229.32 | 885,004.92 | 885,004.92 |
| 2008-2009 Direct Costs | 7,497,922.53 | 6,847,620.03 | 6,847,620.03 |
| 2010-2011 Rate | 2.86* | 12.92* | 12.92** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,842,754.80 | 7,255,445.23 | 7,255,445.23 |
| Indirect costs based on rate ** multiplied by actual direct costs | 224,302.79 | 937,403.52 | 937,403.52 |
| 2010-2011 Actual Indirect Costs | 165,969.74 | 753,279.31 | 753,279.31 |
| 2008-2009 Fixed Carry Forward | -75,457.27 | -95,930.37 | -95,930.37 |
| Total Indirect Costs | 241,427.01 | 849,209.68 | 849,209.68 |
| Over/(Under) Recovery | -17,124.22 | 88,193.84 | 88,193.84 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 165,969.74 | 753,279.31 | 753,279.31 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -17,124.22 | 88,193.84 | 88,193.84 |
| Total Projected Indirect 2012-2013 (Numerator) | 183,093.96 | 665,085.47 | 665,085.47 |
| Direct Costs | 7,842,754.80 | 7,255,445.23 | 7,255,445.23 |
| Rate for 2012-2013 ** | 2.33* | 9.17* | 9.17** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61240**
**Form R0418**

*** Final ***

Whitehall District Schools
541 EAST SLOCUM ST
WHITEHALL, MI 49461

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 507,823.36 | 2,452,576.32 | 2,452,576.32 |
| 2008-2009 Fixed Carry Forward | -35,842.13 | 151,198.45 | 151,198.45 |
| Total Indirect Costs | 543,665.49 | 2,301,377.87 | 2,301,377.87 |
| 2008-2009 Direct Costs | 22,922,351.68 | 20,977,598.72 | 20,977,598.72 |
| 2010-2011 Rate | 2.37* | 10.97* | 10.97** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 21,849,483.51 | 20,427,082.25 | 20,427,082.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 517,832.76 | 2,240,850.92 | 2,240,850.92 |
| 2010-2011 Actual Indirect Costs | 583,967.81 | 2,006,369.07 | 2,006,369.07 |
| 2008-2009 Fixed Carry Forward | -35,842.13 | 151,198.45 | 151,198.45 |
| Total Indirect Costs | 619,809.94 | 1,855,170.62 | 1,855,170.62 |
| Over/(Under) Recovery | -101,977.18 | 385,680.30 | 385,680.30 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 583,967.81 | 2,006,369.07 | 2,006,369.07 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -101,977.18 | 385,680.30 | 385,680.30 |
| Total Projected Indirect 2012-2013 (Numerator) | 685,944.99 | 1,620,688.77 | 1,620,688.77 |
| Direct Costs | 21,849,483.51 | 20,427,082.25 | 20,427,082.25 |
| Rate for 2012-2013 ** | 3.14* | 7.93* | 7.93** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61902**
**Form R0418**

*** Final ***

Timberland Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 167,395.00 | 1,252,382.00 | 1,252,382.00 |
| 2008-2009 Fixed Carry Forward | -31,299.96 | 0.00 | 0.00 |
| Total Indirect Costs | 198,694.96 | 1,252,382.00 | 1,252,382.00 |
| 2008-2009 Direct Costs | 4,860,134.00 | 3,775,147.00 | 3,775,147.00 |
| 2010-2011 Rate | 4.09* | 33.17* | 33.17** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,687,683.00 | 3,609,342.00 | 3,609,342.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 191,726.23 | 541,401.30 | 902,335.50 |
| 2010-2011 Actual Indirect Costs | 166,519.00 | 1,244,860.00 | 1,244,860.00 |
| 2008-2009 Fixed Carry Forward | -31,299.96 | 0.00 | 0.00 |
| Total Indirect Costs | 197,818.96 | 1,244,860.00 | 1,244,860.00 |
| Over/(Under) Recovery | -6,092.73 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 166,519.00 | 1,244,860.00 | 1,244,860.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -6,092.73 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 172,611.73 | 1,244,860.00 | 1,244,860.00 |
| Direct Costs | 4,687,683.00 | 3,609,342.00 | 3,609,342.00 |
| Rate for 2012-2013 ** | 3.68* | 34.49* | 34.49** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61903**
**Form R0418**

*** Final ***

WayPoint Academy
2900 EAST APPLE AVE
MUSKEGON, MI 49442

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 65,004.93 | 206,363.30 | 206,363.30 |
| 2008-2009 Fixed Carry Forward | 3,586.17 | 21,654.31 | 21,654.31 |
| Total Indirect Costs | 61,418.76 | 184,708.99 | 184,708.99 |
| 2008-2009 Direct Costs | 1,685,147.18 | 1,543,788.81 | 1,543,788.81 |
| 2010-2011 Rate | 3.64* | 11.96* | 11.96** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,542,667.44 | 1,402,883.21 | 1,402,883.21 |
| Indirect costs based on rate ** multiplied by actual direct costs | 56,153.09 | 167,784.83 | 167,784.83 |
| 2010-2011 Actual Indirect Costs | 44,391.75 | 184,175.98 | 184,175.98 |
| 2008-2009 Fixed Carry Forward | 3,586.17 | 21,654.31 | 21,654.31 |
| Total Indirect Costs | 40,805.58 | 162,521.67 | 162,521.67 |
| Over/(Under) Recovery | 15,347.51 | 5,263.16 | 5,263.16 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 44,391.75 | 184,175.98 | 184,175.98 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 15,347.51 | 5,263.16 | 5,263.16 |
| Total Projected Indirect 2012-2013 (Numerator) | 29,044.24 | 178,912.82 | 178,912.82 |
| Direct Costs | 1,542,667.44 | 1,402,883.21 | 1,402,883.21 |
| Rate for 2012-2013 ** | 1.88* | 12.75* | 12.75** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 61904**
**Form R0418**

*** Final ***

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,688.72 | 331,105.86 | 331,105.86 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 168,100.57 |
| Total Indirect Costs | 5,688.72 | 331,105.86 | 163,005.29 |
| 2008-2009 Direct Costs | 2,547,759.80 | 2,222,342.66 | 2,222,342.66 |
| 2010-2011 Rate | 0.22* | 14.90* | 7.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,159,090.82 | 2,722,050.25 | 2,722,050.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 6,950.00 | 405,585.49 | 199,526.28 |
| 2010-2011 Actual Indirect Costs | 1,486.11 | 438,526.68 | 438,526.68 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 168,100.57 |
| Total Indirect Costs | 1,486.11 | 438,526.68 | 270,426.11 |
| Over/(Under) Recovery | 5,463.89 | -32,941.19 | -70,899.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,486.11 | 438,526.68 | 438,526.68 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 5,463.89 | -32,941.19 | -70,899.83 |
| Total Projected Indirect 2012-2013 (Numerator) | -3,977.78 | 471,467.87 | 509,426.51 |
| Direct Costs | 3,159,090.82 | 2,722,050.25 | 2,722,050.25 |
| Rate for 2012-2013 ** | 0.00* | 17.32* | 18.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 62000**
**Form R0418**

*** Final ***

Newaygo County RESA
4747 WEST 48TH ST
FREMONT, MI 49412

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 944,331.81 | 2,008,821.13 | 2,008,821.13 |
| 2008-2009 Fixed Carry Forward | 268,431.58 | 0.00 | 678,263.31 |
| Total Indirect Costs | 675,900.23 | 2,008,821.13 | 1,330,557.82 |
| 2008-2009 Direct Costs | 15,312,669.02 | 14,248,179.70 | 14,248,179.70 |
| 2010-2011 Rate | 4.41* | 14.10* | 9.34** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,488,273.78 | 14,453,447.03 | 14,453,447.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 683,032.87 | 2,037,936.03 | 1,349,951.95 |
| 2010-2011 Actual Indirect Costs | 1,114,744.62 | 2,149,571.37 | 2,149,571.37 |
| 2008-2009 Fixed Carry Forward | 268,431.58 | 0.00 | 678,263.31 |
| Total Indirect Costs | 846,313.04 | 2,149,571.37 | 1,471,308.06 |
| Over/(Under) Recovery | -163,280.17 | -111,635.34 | -121,356.11 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,114,744.62 | 2,149,571.37 | 2,149,571.37 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -163,280.17 | -111,635.34 | -121,356.11 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,278,024.79 | 2,261,206.71 | 2,270,927.48 |
| Direct Costs | 15,488,273.78 | 14,453,447.03 | 14,453,447.03 |
| Rate for 2012-2013 ** | 8.25* | 15.64* | 15.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 62040**
**Form R0418**

*** Final ***

Fremont Public School District
450 E. PINE ST.
FREMONT, MI 49412

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 585,798.34 | 2,126,769.42 | 2,126,769.42 |
| 2008-2009 Fixed Carry Forward | -14,054.03 | 61,998.04 | 58,476.84 |
| Total Indirect Costs | 599,852.37 | 2,064,771.38 | 2,068,292.58 |
| 2008-2009 Direct Costs | 19,780,699.90 | 18,239,728.82 | 18,239,728.82 |
| 2010-2011 Rate | 3.03* | 11.32* | 11.34** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,279,853.45 | 17,853,684.04 | 17,853,684.04 |
| Indirect costs based on rate ** multiplied by actual direct costs | 584,179.56 | 2,021,037.03 | 2,024,607.77 |
| 2010-2011 Actual Indirect Costs | 537,559.80 | 1,963,729.21 | 1,963,729.21 |
| 2008-2009 Fixed Carry Forward | -14,054.03 | 61,998.04 | 58,476.84 |
| Total Indirect Costs | 551,613.83 | 1,901,731.17 | 1,905,252.37 |
| Over/(Under) Recovery | 32,565.73 | 119,305.86 | 119,355.40 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 537,559.80 | 1,963,729.21 | 1,963,729.21 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 32,565.73 | 119,305.86 | 119,355.40 |
| Total Projected Indirect 2012-2013 (Numerator) | 504,994.07 | 1,844,423.35 | 1,844,373.81 |
| Direct Costs | 19,279,853.45 | 17,853,684.04 | 17,853,684.04 |
| Rate for 2012-2013 ** | 2.62* | 10.33* | 10.33** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 62050**
**Form R0418**

*** Final ***

Grant Public School District
148 Elder St
Grant, MI 49327

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 505,336.51 | 2,452,628.10 | 2,452,628.10 |
| 2008-2009 Fixed Carry Forward | -266,108.87 | -320,977.65 | -320,977.65 |
| Total Indirect Costs | 771,445.38 | 2,773,605.75 | 2,773,605.75 |
| 2008-2009 Direct Costs | 19,931,009.83 | 17,983,718.24 | 17,983,718.24 |
| 2010-2011 Rate | 3.87* | 15.42* | 15.42** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,962,552.45 | 16,478,400.45 | 16,478,400.45 |
| Indirect costs based on rate ** multiplied by actual direct costs | 695,150.78 | 2,471,760.07 | 2,540,969.35 |
| 2010-2011 Actual Indirect Costs | 474,346.37 | 1,958,498.37 | 1,958,498.37 |
| 2008-2009 Fixed Carry Forward | -266,108.87 | -320,977.65 | -320,977.65 |
| Total Indirect Costs | 740,455.24 | 2,279,476.02 | 2,279,476.02 |
| Over/(Under) Recovery | -45,304.46 | 0.00 | 261,493.33 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 474,346.37 | 1,958,498.37 | 1,958,498.37 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -45,304.46 | 0.00 | 261,493.33 |
| Total Projected Indirect 2012-2013 (Numerator) | 519,650.83 | 1,958,498.37 | 1,697,005.04 |
| Direct Costs | 17,962,552.45 | 16,478,400.45 | 16,478,400.45 |
| Rate for 2012-2013 ** | 2.89* | 11.89* | 10.30** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 62060**
**Form R0418**

*** Final ***

Hesperia Community Schools
P.O. Box 338
Hesperia, MI 49421

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 409,029.02 | 1,265,914.61 | 1,265,914.61 |
| 2008-2009 Fixed Carry Forward | 40,255.86 | 0.00 | 156,387.88 |
| Total Indirect Costs | 368,773.16 | 1,265,914.61 | 1,109,526.73 |
| 2008-2009 Direct Costs | 9,520,939.04 | 8,664,053.45 | 8,664,053.45 |
| 2010-2011 Rate | 3.87* | 14.61* | 12.81** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,381,444.61 | 8,649,820.26 | 8,649,820.26 |
| Indirect costs based on rate ** multiplied by actual direct costs | 363,061.91 | 1,263,738.74 | 1,108,041.98 |
| 2010-2011 Actual Indirect Costs | 416,277.36 | 1,147,901.71 | 1,147,901.71 |
| 2008-2009 Fixed Carry Forward | 40,255.86 | 0.00 | 156,387.88 |
| Total Indirect Costs | 376,021.50 | 1,147,901.71 | 991,513.83 |
| Over/(Under) Recovery | -12,959.59 | 115,837.03 | 116,528.15 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 416,277.36 | 1,147,901.71 | 1,147,901.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -12,959.59 | 115,837.03 | 116,528.15 |
| Total Projected Indirect 2012-2013 (Numerator) | 429,236.95 | 1,032,064.68 | 1,031,373.56 |
| Direct Costs | 9,381,444.61 | 8,649,820.26 | 8,649,820.26 |
| Rate for 2012-2013 ** | 4.58* | 11.93* | 11.92** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 62070**
**Form R0418**

*** Final ***

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 489,840.52 | 1,887,824.35 | 1,887,824.35 |
| 2008-2009 Fixed Carry Forward | -122,124.07 | -41,507.49 | -41,507.49 |
| Total Indirect Costs | 611,964.59 | 1,929,331.84 | 1,929,331.84 |
| 2008-2009 Direct Costs | 16,180,961.32 | 14,782,977.49 | 14,782,977.49 |
| 2010-2011 Rate | 3.78* | 13.05* | 13.05** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,481,788.70 | 14,154,528.89 | 14,154,528.89 |
| Indirect costs based on rate ** multiplied by actual direct costs | 585,211.61 | 1,847,166.02 | 1,847,166.02 |
| 2010-2011 Actual Indirect Costs | 383,190.67 | 1,710,450.48 | 1,710,450.48 |
| 2008-2009 Fixed Carry Forward | -122,124.07 | -41,507.49 | -41,507.49 |
| Total Indirect Costs | 505,314.74 | 1,751,957.97 | 1,751,957.97 |
| Over/(Under) Recovery | 79,896.87 | 95,208.05 | 95,208.05 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 383,190.67 | 1,710,450.48 | 1,710,450.48 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 79,896.87 | 95,208.05 | 95,208.05 |
| Total Projected Indirect 2012-2013 (Numerator) | 303,293.80 | 1,615,242.43 | 1,615,242.43 |
| Direct Costs | 15,481,788.70 | 14,154,528.89 | 14,154,528.89 |
| Rate for 2012-2013 ** | 1.96* | 11.41* | 11.41** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 62090**
**Form R0418**

*** Final ***

White Cloud Public Schools
P.O. Box 1003
White Cloud, MI 49349

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 356,713.62 | 1,220,316.98 | 1,220,316.98 |
| 2008-2009 Fixed Carry Forward | -165,665.24 | -208,793.57 | -208,793.57 |
| Total Indirect Costs | 522,378.86 | 1,429,110.55 | 1,429,110.55 |
| 2008-2009 Direct Costs | 10,474,963.38 | 9,611,360.02 | 9,611,360.02 |
| 2010-2011 Rate | 4.99* | 14.87* | 14.87** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,340,728.50 | 9,360,966.68 | 9,360,966.68 |
| Indirect costs based on rate ** multiplied by actual direct costs | 516,002.35 | 1,391,975.75 | 1,391,975.75 |
| 2010-2011 Actual Indirect Costs | 193,201.45 | 1,172,963.27 | 1,172,963.27 |
| 2008-2009 Fixed Carry Forward | -165,665.24 | -208,793.57 | -208,793.57 |
| Total Indirect Costs | 358,866.69 | 1,381,756.84 | 1,381,756.84 |
| Over/(Under) Recovery | 157,135.66 | 10,218.91 | 10,218.91 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 193,201.45 | 1,172,963.27 | 1,172,963.27 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 157,135.66 | 10,218.91 | 10,218.91 |
| Total Projected Indirect 2012-2013 (Numerator) | 36,065.79 | 1,162,744.36 | 1,162,744.36 |
| Direct Costs | 10,340,728.50 | 9,360,966.68 | 9,360,966.68 |
| Rate for 2012-2013 ** | 0.35* | 12.42* | 12.42** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 62470**
**Form R0418**

*** Final ***

Big Jackson School District
4020 13 MILE RD
PARIS, MI 49338

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 63,798.70 | 97,413.23 | 97,413.23 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 63,798.70 | 97,413.23 | 97,413.23 |
| 2008-2009 Direct Costs | 262,111.77 | 228,497.24 | 228,497.24 |
| 2010-2011 Rate | 24.34* | 42.63* | 42.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 272,483.55 | 238,576.81 | 238,576.81 |
| Indirect costs based on rate ** multiplied by actual direct costs | 40,872.53 | 35,786.52 | 59,644.20 |
| 2010-2011 Actual Indirect Costs | 65,081.33 | 98,988.07 | 98,988.07 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 65,081.33 | 98,988.07 | 98,988.07 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 65,081.33 | 98,988.07 | 98,988.07 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 65,081.33 | 98,988.07 | 98,988.07 |
| Direct Costs | 272,483.55 | 238,576.81 | 238,576.81 |
| Rate for 2012-2013 ** | 23.88* | 41.49* | 41.49** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63000**
**Form R0418**

*** Final ***

Oakland Schools
2111 PONTIAC LAKE RD
WATERFORD, MI 48328

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 12,987,922.94 | 18,118,651.93 | 18,118,651.93 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 12,987,922.94 | 18,118,651.93 | 18,118,651.93 |
| 2008-2009 Direct Costs | 71,578,074.61 | 66,447,345.62 | 66,447,345.62 |
| 2010-2011 Rate | 18.15* | 27.27* | 27.27** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 60,741,214.75 | 56,337,157.84 | 56,337,157.84 |
| Indirect costs based on rate ** multiplied by actual direct costs | 9,111,182.21 | 8,450,573.68 | 14,084,289.46 |
| 2010-2011 Actual Indirect Costs | 11,319,362.94 | 15,723,419.85 | 15,723,419.85 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 11,319,362.94 | 15,723,419.85 | 15,723,419.85 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 11,319,362.94 | 15,723,419.85 | 15,723,419.85 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 11,319,362.94 | 15,723,419.85 | 15,723,419.85 |
| Direct Costs | 60,741,214.75 | 56,337,157.84 | 56,337,157.84 |
| Rate for 2012-2013 ** | 18.64* | 27.91* | 27.91** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63010**
**Form R0418**

*** Final ***

School District of the City of Birmingham
550 WEST MERRILL ST
BIRMINGHAM, MI 48009

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,727,396.97 | 14,635,538.03 | 14,635,538.03 |
| 2008-2009 Fixed Carry Forward | -77,406.12 | 0.00 | 2,225,761.11 |
| Total Indirect Costs | 2,804,803.09 | 14,635,538.03 | 12,409,776.92 |
| 2008-2009 Direct Costs | 109,881,988.50 | 97,973,847.44 | 97,973,847.44 |
| 2010-2011 Rate | 2.55* | 14.94* | 12.67** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 105,175,992.46 | 95,920,919.93 | 95,920,919.93 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,681,987.81 | 14,330,585.44 | 12,153,180.56 |
| 2010-2011 Actual Indirect Costs | 2,815,624.79 | 12,070,697.32 | 12,070,697.32 |
| 2008-2009 Fixed Carry Forward | -77,406.12 | 0.00 | 2,225,761.11 |
| Total Indirect Costs | 2,893,030.91 | 12,070,697.32 | 9,844,936.21 |
| Over/(Under) Recovery | -211,043.10 | 2,259,888.12 | 2,308,244.35 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,815,624.79 | 12,070,697.32 | 12,070,697.32 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -211,043.10 | 2,259,888.12 | 2,308,244.35 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,026,667.89 | 9,810,809.20 | 9,762,452.97 |
| Direct Costs | 105,175,992.46 | 95,920,919.93 | 95,920,919.93 |
| Rate for 2012-2013 ** | 2.88* | 10.23* | 10.18** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63020**
**Form R0418**

*** Final ***

Ferndale Public Schools
2920 BURDETTE ST
FERNDALE, MI 48220

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,105,088.48 | 7,734,008.23 | 7,734,008.23 |
| 2008-2009 Fixed Carry Forward | -236,655.14 | 0.00 | 80,144.06 |
| Total Indirect Costs | 2,341,743.62 | 7,734,008.23 | 7,653,864.17 |
| 2008-2009 Direct Costs | 39,065,600.48 | 33,436,680.73 | 33,436,680.73 |
| 2010-2011 Rate | 5.99* | 23.13* | 22.89** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 39,331,046.31 | 34,284,798.86 | 34,284,798.86 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,355,929.67 | 5,142,719.83 | 7,847,790.46 |
| 2010-2011 Actual Indirect Costs | 1,477,643.78 | 6,523,891.23 | 6,523,891.23 |
| 2008-2009 Fixed Carry Forward | -236,655.14 | 0.00 | 80,144.06 |
| Total Indirect Costs | 1,714,298.92 | 6,523,891.23 | 6,443,747.17 |
| Over/(Under) Recovery | 641,630.75 | 0.00 | 1,404,043.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,477,643.78 | 6,523,891.23 | 6,523,891.23 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 641,630.75 | 0.00 | 1,404,043.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 836,013.03 | 6,523,891.23 | 5,119,847.94 |
| Direct Costs | 39,331,046.31 | 34,284,798.86 | 34,284,798.86 |
| Rate for 2012-2013 ** | 2.13* | 19.03* | 14.93** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63030**
**Form R0418**

*** Final ***

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,839,646.35 | 14,832,978.89 | 14,832,978.89 |
| 2008-2009 Fixed Carry Forward | -1,533,917.30 | 0.00 | -887,263.88 |
| Total Indirect Costs | 6,373,563.65 | 14,832,978.89 | 15,720,242.77 |
| 2008-2009 Direct Costs | 95,184,016.79 | 85,190,684.25 | 85,190,684.25 |
| 2010-2011 Rate | 6.70* | 17.41* | 18.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 78,917,776.14 | 72,207,478.46 | 72,207,478.46 |
| Indirect costs based on rate ** multiplied by actual direct costs | 5,287,491.00 | 10,831,121.77 | 13,322,279.78 |
| 2010-2011 Actual Indirect Costs | 2,915,177.81 | 9,625,475.49 | 9,625,475.49 |
| 2008-2009 Fixed Carry Forward | -1,533,917.30 | 0.00 | -887,263.88 |
| Total Indirect Costs | 4,449,095.11 | 9,625,475.49 | 10,512,739.37 |
| Over/(Under) Recovery | 838,395.89 | 0.00 | 2,809,540.41 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,915,177.81 | 9,625,475.49 | 9,625,475.49 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 838,395.89 | 0.00 | 2,809,540.41 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,076,781.92 | 9,625,475.49 | 6,815,935.08 |
| Direct Costs | 78,917,776.14 | 72,207,478.46 | 72,207,478.46 |
| Rate for 2012-2013 ** | 2.63* | 13.33* | 9.44** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63040**
**Form R0418**

*** Final ***

School District of the City of Royal Oak
1123 LEXINGTON BLVD
ROYAL OAK, MI 48073

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,573,149.14 | 8,748,220.98 | 8,748,220.98 |
| 2008-2009 Fixed Carry Forward | -155,579.16 | 0.00 | 733,413.17 |
| Total Indirect Costs | 2,728,728.30 | 8,748,220.98 | 8,014,807.81 |
| 2008-2009 Direct Costs | 60,346,447.72 | 54,171,375.88 | 54,171,375.88 |
| 2010-2011 Rate | 4.52* | 16.15* | 14.80** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 50,951,681.19 | 46,211,065.59 | 46,211,065.59 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,303,015.99 | 6,931,659.84 | 6,839,237.71 |
| 2010-2011 Actual Indirect Costs | 2,352,001.84 | 7,095,586.77 | 7,095,586.77 |
| 2008-2009 Fixed Carry Forward | -155,579.16 | 0.00 | 733,413.17 |
| Total Indirect Costs | 2,507,581.00 | 7,095,586.77 | 6,362,173.60 |
| Over/(Under) Recovery | -204,565.01 | 0.00 | 477,064.11 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,352,001.84 | 7,095,586.77 | 7,095,586.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -204,565.01 | 0.00 | 477,064.11 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,556,566.85 | 7,095,586.77 | 6,618,522.66 |
| Direct Costs | 50,951,681.19 | 46,211,065.59 | 46,211,065.59 |
| Rate for 2012-2013 ** | 5.02* | 15.35* | 14.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63050**
**Form R0418**

*** Final ***

Berkley School District
14700 LINCOLN ST
OAK PARK, MI 48237

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,009,442.39 | 6,527,485.13 | 6,527,485.13 |
| 2008-2009 Fixed Carry Forward | 247,845.29 | 0.00 | 325,586.25 |
| Total Indirect Costs | 1,761,597.10 | 6,527,485.13 | 6,201,898.88 |
| 2008-2009 Direct Costs | 43,257,847.03 | 38,739,804.29 | 38,739,804.29 |
| 2010-2011 Rate | 4.07* | 16.85* | 16.01** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 46,778,313.07 | 42,788,095.79 | 42,788,095.79 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,903,877.34 | 6,418,214.37 | 6,850,374.14 |
| 2010-2011 Actual Indirect Costs | 1,668,152.12 | 5,658,369.40 | 5,658,369.40 |
| 2008-2009 Fixed Carry Forward | 247,845.29 | 0.00 | 325,586.25 |
| Total Indirect Costs | 1,420,306.83 | 5,658,369.40 | 5,332,783.15 |
| Over/(Under) Recovery | 483,570.51 | 0.00 | 1,517,590.99 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,668,152.12 | 5,658,369.40 | 5,658,369.40 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 483,570.51 | 0.00 | 1,517,590.99 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,184,581.61 | 5,658,369.40 | 4,140,778.41 |
| Direct Costs | 46,778,313.07 | 42,788,095.79 | 42,788,095.79 |
| Rate for 2012-2013 ** | 2.53* | 13.22* | 9.68** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63060**
**Form R0418**

*** Final ***

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,960,063.20 | 15,743,367.19 | 15,743,367.19 |
| 2008-2009 Fixed Carry Forward | 1,042,640.44 | 0.00 | 4,582,956.56 |
| Total Indirect Costs | 3,917,422.76 | 15,743,367.19 | 11,160,410.63 |
| 2008-2009 Direct Costs | 125,104,584.91 | 114,321,280.92 | 114,321,280.92 |
| 2010-2011 Rate | 3.13* | 13.77* | 9.76** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 100,774,627.13 | 92,789,359.36 | 92,789,359.36 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,154,245.83 | 12,777,094.78 | 9,056,241.47 |
| 2010-2011 Actual Indirect Costs | 3,789,323.23 | 11,774,591.00 | 11,774,591.00 |
| 2008-2009 Fixed Carry Forward | 1,042,640.44 | 0.00 | 4,582,956.56 |
| Total Indirect Costs | 2,746,682.79 | 11,774,591.00 | 7,191,634.44 |
| Over/(Under) Recovery | 407,563.04 | 1,002,503.78 | 1,864,607.03 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,789,323.23 | 11,774,591.00 | 11,774,591.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 407,563.04 | 1,002,503.78 | 1,864,607.03 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,381,760.19 | 10,772,087.22 | 9,909,983.97 |
| Direct Costs | 100,774,627.13 | 92,789,359.36 | 92,789,359.36 |
| Rate for 2012-2013 ** | 3.36* | 11.61* | 10.68** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63070**
**Form R0418**

*** Final ***

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,046,532.56 | 4,603,329.21 | 4,603,329.21 |
| 2008-2009 Fixed Carry Forward | 60,185.47 | 0.00 | 484,997.48 |
| Total Indirect Costs | 986,347.09 | 4,603,329.21 | 4,118,331.73 |
| 2008-2009 Direct Costs | 38,256,627.01 | 34,699,830.36 | 34,699,830.36 |
| 2010-2011 Rate | 2.58* | 13.27* | 11.87** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 38,015,105.06 | 34,874,989.01 | 34,874,989.01 |
| Indirect costs based on rate ** multiplied by actual direct costs | 980,789.71 | 4,627,911.04 | 4,139,661.20 |
| 2010-2011 Actual Indirect Costs | 909,587.60 | 4,049,703.65 | 4,049,703.65 |
| 2008-2009 Fixed Carry Forward | 60,185.47 | 0.00 | 484,997.48 |
| Total Indirect Costs | 849,402.13 | 4,049,703.65 | 3,564,706.17 |
| Over/(Under) Recovery | 131,387.58 | 578,207.39 | 574,955.03 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 909,587.60 | 4,049,703.65 | 4,049,703.65 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 131,387.58 | 578,207.39 | 574,955.03 |
| Total Projected Indirect 2012-2013 (Numerator) | 778,200.02 | 3,471,496.26 | 3,474,748.62 |
| Direct Costs | 38,015,105.06 | 34,874,989.01 | 34,874,989.01 |
| Rate for 2012-2013 ** | 2.05* | 9.95* | 9.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63080**
**Form R0418**

*** Final ***

Bloomfield Hills Schools
4175 Andover Rd
Bloomfield Hills, MI 48302

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,148,973.78 | 14,032,472.12 | 14,032,472.12 |
| 2008-2009 Fixed Carry Forward | 649,085.35 | 0.00 | 1,337,853.31 |
| Total Indirect Costs | 2,499,888.43 | 14,032,472.12 | 12,694,618.81 |
| 2008-2009 Direct Costs | 97,088,352.14 | 86,204,853.80 | 86,204,853.80 |
| 2010-2011 Rate | 2.57* | 16.28* | 14.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 93,505,932.59 | 83,940,757.90 | 83,940,757.90 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,403,102.47 | 12,591,113.69 | 12,364,473.64 |
| 2010-2011 Actual Indirect Costs | 3,220,271.09 | 12,785,445.78 | 12,785,445.78 |
| 2008-2009 Fixed Carry Forward | 649,085.35 | 0.00 | 1,337,853.31 |
| Total Indirect Costs | 2,571,185.74 | 12,785,445.78 | 11,447,592.47 |
| Over/(Under) Recovery | -168,083.27 | 0.00 | 916,881.17 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,220,271.09 | 12,785,445.78 | 12,785,445.78 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -168,083.27 | 0.00 | 916,881.17 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,388,354.36 | 12,785,445.78 | 11,868,564.61 |
| Direct Costs | 93,505,932.59 | 83,940,757.90 | 83,940,757.90 |
| Rate for 2012-2013 ** | 3.62* | 15.23* | 14.14** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63090**
**Form R0418**

*** Final ***

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 479,398.95 | 2,284,720.22 | 2,284,720.22 |
| 2008-2009 Fixed Carry Forward | -17,886.27 | -51,152.71 | -34,693.35 |
| Total Indirect Costs | 497,285.22 | 2,335,872.93 | 2,319,413.57 |
| 2008-2009 Direct Costs | 18,498,650.94 | 16,693,329.67 | 16,693,329.67 |
| 2010-2011 Rate | 2.69* | 13.99* | 13.89** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,900,385.23 | 16,489,386.59 | 16,489,386.59 |
| Indirect costs based on rate ** multiplied by actual direct costs | 481,520.36 | 2,306,865.18 | 2,290,375.80 |
| 2010-2011 Actual Indirect Costs | 654,929.00 | 2,065,927.64 | 2,065,927.64 |
| 2008-2009 Fixed Carry Forward | -17,886.27 | -51,152.71 | -34,693.35 |
| Total Indirect Costs | 672,815.27 | 2,117,080.35 | 2,100,620.99 |
| Over/(Under) Recovery | -191,294.91 | 189,784.83 | 189,754.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 654,929.00 | 2,065,927.64 | 2,065,927.64 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -191,294.91 | 189,784.83 | 189,754.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 846,223.91 | 1,876,142.81 | 1,876,172.83 |
| Direct Costs | 17,900,385.23 | 16,489,386.59 | 16,489,386.59 |
| Rate for 2012-2013 ** | 4.73* | 11.38* | 11.38** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63100**
**Form R0418**

*** Final ***

Novi Community School District
25345 TAFT RD
NOVI, MI 48374

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,234,626.91 | 7,904,642.33 | 7,904,642.33 |
| 2008-2009 Fixed Carry Forward | -3,040.58 | 638,361.19 | 638,361.19 |
| Total Indirect Costs | 1,237,667.49 | 7,266,281.14 | 7,266,281.14 |
| 2008-2009 Direct Costs | 70,108,883.77 | 63,438,868.35 | 63,438,868.35 |
| 2010-2011 Rate | 1.77* | 11.45* | 11.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 67,030,889.89 | 61,899,789.38 | 61,899,789.38 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,186,446.75 | 7,087,525.88 | 7,087,525.88 |
| 2010-2011 Actual Indirect Costs | 1,075,666.07 | 6,206,766.58 | 6,206,766.58 |
| 2008-2009 Fixed Carry Forward | -3,040.58 | 638,361.19 | 638,361.19 |
| Total Indirect Costs | 1,078,706.65 | 5,568,405.39 | 5,568,405.39 |
| Over/(Under) Recovery | 107,740.10 | 1,519,120.49 | 1,519,120.49 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,075,666.07 | 6,206,766.58 | 6,206,766.58 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 107,740.10 | 1,519,120.49 | 1,519,120.49 |
| Total Projected Indirect 2012-2013 (Numerator) | 967,925.97 | 4,687,646.09 | 4,687,646.09 |
| Direct Costs | 67,030,889.89 | 61,899,789.38 | 61,899,789.38 |
| Rate for 2012-2013 ** | 1.44* | 7.57* | 7.57** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63110**
**Form R0418**

*** Final ***

Oxford Community Schools
10 N. Washington St
OXFORD, MI 48371

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,491,280.48 | 5,672,959.55 | 5,672,959.55 |
| 2008-2009 Fixed Carry Forward | -5,697.30 | 0.00 | 447,324.56 |
| Total Indirect Costs | 1,496,977.78 | 5,672,959.55 | 5,225,634.99 |
| 2008-2009 Direct Costs | 37,261,335.67 | 33,079,656.60 | 33,079,656.60 |
| 2010-2011 Rate | 4.02* | 17.15* | 15.80** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 40,001,707.37 | 36,731,054.80 | 36,731,054.80 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,608,068.64 | 5,509,658.22 | 5,803,506.66 |
| 2010-2011 Actual Indirect Costs | 1,701,243.06 | 5,042,558.40 | 5,042,558.40 |
| 2008-2009 Fixed Carry Forward | -5,697.30 | 0.00 | 447,324.56 |
| Total Indirect Costs | 1,706,940.36 | 5,042,558.40 | 4,595,233.84 |
| Over/(Under) Recovery | -98,871.72 | 0.00 | 1,208,272.82 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,701,243.06 | 5,042,558.40 | 5,042,558.40 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -98,871.72 | 0.00 | 1,208,272.82 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,800,114.78 | 5,042,558.40 | 3,834,285.58 |
| Direct Costs | 40,001,707.37 | 36,731,054.80 | 36,731,054.80 |
| Rate for 2012-2013 ** | 4.50* | 13.73* | 10.44** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63130**
**Form R0418**

*** Final ***

Hazel Park, School District of the City of
1620 EAST ELZA AVE
HAZEL PARK, MI 48030

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,100,787.05 | 7,739,836.48 | 7,739,836.48 |
| 2008-2009 Fixed Carry Forward | -65,237.32 | 0.00 | 571,128.62 |
| Total Indirect Costs | 1,166,024.37 | 7,739,836.48 | 7,168,707.86 |
| 2008-2009 Direct Costs | 55,134,376.22 | 48,495,326.79 | 48,495,326.79 |
| 2010-2011 Rate | 2.11* | 15.96* | 14.78** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 53,302,026.94 | 47,837,171.31 | 47,837,171.31 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,124,672.77 | 7,175,575.70 | 7,070,333.92 |
| 2010-2011 Actual Indirect Costs | 1,023,255.27 | 6,488,110.90 | 6,488,110.90 |
| 2008-2009 Fixed Carry Forward | -65,237.32 | 0.00 | 571,128.62 |
| Total Indirect Costs | 1,088,492.59 | 6,488,110.90 | 5,916,982.28 |
| Over/(Under) Recovery | 36,180.18 | 0.00 | 1,153,351.64 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,023,255.27 | 6,488,110.90 | 6,488,110.90 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 36,180.18 | 0.00 | 1,153,351.64 |
| Total Projected Indirect 2012-2013 (Numerator) | 987,075.09 | 6,488,110.90 | 5,334,759.26 |
| Direct Costs | 53,302,026.94 | 47,837,171.31 | 47,837,171.31 |
| Rate for 2012-2013 ** | 1.85* | 13.56* | 11.15** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63140**
**Form R0418**

*** Final ***

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 506,212.93 | 2,201,323.05 | 2,201,323.05 |
| 2008-2009 Fixed Carry Forward | 6,891.23 | 0.00 | 53,199.21 |
| Total Indirect Costs | 499,321.70 | 2,201,323.05 | 2,148,123.84 |
| 2008-2009 Direct Costs | 13,567,265.24 | 11,872,155.12 | 11,872,155.12 |
| 2010-2011 Rate | 3.68* | 18.54* | 18.09** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,512,272.54 | 11,072,758.22 | 11,072,758.22 |
| Indirect costs based on rate ** multiplied by actual direct costs | 460,451.63 | 1,660,913.73 | 2,003,061.96 |
| 2010-2011 Actual Indirect Costs | 579,641.15 | 2,019,155.47 | 2,019,155.47 |
| 2008-2009 Fixed Carry Forward | 6,891.23 | 0.00 | 53,199.21 |
| Total Indirect Costs | 572,749.92 | 2,019,155.47 | 1,965,956.26 |
| Over/(Under) Recovery | -112,298.29 | 0.00 | 37,105.70 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 579,641.15 | 2,019,155.47 | 2,019,155.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -112,298.29 | 0.00 | 37,105.70 |
| Total Projected Indirect 2012-2013 (Numerator) | 691,939.44 | 2,019,155.47 | 1,982,049.77 |
| Direct Costs | 12,512,272.54 | 11,072,758.22 | 11,072,758.22 |
| Rate for 2012-2013 ** | 5.53* | 18.24* | 17.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63150**
**Form R0418**

*** Final ***

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,383,184.85 | 15,284,949.04 | 15,284,949.04 |
| 2008-2009 Fixed Carry Forward | 958,431.93 | 1,143,746.51 | 1,143,746.51 |
| Total Indirect Costs | 1,424,752.92 | 14,141,202.53 | 14,141,202.53 |
| 2008-2009 Direct Costs | 142,909,280.31 | 130,007,516.12 | 130,007,516.12 |
| 2010-2011 Rate | 1.00* | 10.88* | 10.88** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 125,326,677.74 | 116,391,438.22 | 116,391,438.22 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,253,266.78 | 12,663,388.48 | 12,663,388.48 |
| 2010-2011 Actual Indirect Costs | 2,071,293.12 | 11,006,532.64 | 11,006,532.64 |
| 2008-2009 Fixed Carry Forward | 958,431.93 | 1,143,746.51 | 1,143,746.51 |
| Total Indirect Costs | 1,112,861.19 | 9,862,786.13 | 9,862,786.13 |
| Over/(Under) Recovery | 140,405.59 | 2,800,602.35 | 2,800,602.35 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,071,293.12 | 11,006,532.64 | 11,006,532.64 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 140,405.59 | 2,800,602.35 | 2,800,602.35 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,930,887.53 | 8,205,930.29 | 8,205,930.29 |
| Direct Costs | 125,326,677.74 | 116,391,438.22 | 116,391,438.22 |
| Rate for 2012-2013 ** | 1.54* | 7.05* | 7.05** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63160**
**Form R0418**

*** Final ***

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,020,517.17 | 8,842,753.93 | 8,842,753.93 |
| 2008-2009 Fixed Carry Forward | 1,119.06 | -143,279.49 | -143,279.49 |
| Total Indirect Costs | 2,019,398.11 | 8,986,033.42 | 8,986,033.42 |
| 2008-2009 Direct Costs | 77,861,416.97 | 71,039,180.21 | 71,039,180.21 |
| 2010-2011 Rate | 2.59* | 12.65* | 12.65** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 72,412,374.99 | 66,666,870.13 | 66,666,870.13 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,875,480.51 | 8,433,359.07 | 8,433,359.07 |
| 2010-2011 Actual Indirect Costs | 1,576,904.07 | 7,322,408.93 | 7,322,408.93 |
| 2008-2009 Fixed Carry Forward | 1,119.06 | -143,279.49 | -143,279.49 |
| Total Indirect Costs | 1,575,785.01 | 7,465,688.42 | 7,465,688.42 |
| Over/(Under) Recovery | 299,695.50 | 967,670.65 | 967,670.65 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,576,904.07 | 7,322,408.93 | 7,322,408.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 299,695.50 | 967,670.65 | 967,670.65 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,277,208.57 | 6,354,738.28 | 6,354,738.28 |
| Direct Costs | 72,412,374.99 | 66,666,870.13 | 66,666,870.13 |
| Rate for 2012-2013 ** | 1.76* | 9.53* | 9.53** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63180**
**Form R0418**

*** Final ***

Brandon School District in the Counties of Oakland
and Lapeer
1025 SOUTH ORTONVILLE RD
ORTONVILLE, MI 48462

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,243,841.26 | 4,818,506.13 | 4,818,506.13 |
| 2008-2009 Fixed Carry Forward | -105,309.62 | 0.00 | -518,762.92 |
| Total Indirect Costs | 1,349,150.88 | 4,818,506.13 | 5,337,269.05 |
| 2008-2009 Direct Costs | 28,471,676.80 | 24,897,011.93 | 24,897,011.93 |
| 2010-2011 Rate | 4.74* | 19.35* | 21.44** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 28,174,559.21 | 24,853,571.57 | 24,853,571.57 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,335,474.11 | 3,728,035.74 | 5,328,605.74 |
| 2010-2011 Actual Indirect Costs | 1,241,561.04 | 4,562,548.68 | 4,562,548.68 |
| 2008-2009 Fixed Carry Forward | -105,309.62 | 0.00 | -518,762.92 |
| Total Indirect Costs | 1,346,870.66 | 4,562,548.68 | 5,081,311.60 |
| Over/(Under) Recovery | -11,396.55 | 0.00 | 247,294.14 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,241,561.04 | 4,562,548.68 | 4,562,548.68 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -11,396.55 | 0.00 | 247,294.14 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,252,957.59 | 4,562,548.68 | 4,315,254.54 |
| Direct Costs | 28,174,559.21 | 24,853,571.57 | 24,853,571.57 |
| Rate for 2012-2013 ** | 4.45* | 18.36* | 17.36** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63190**
**Form R0418**

*** Final ***

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,968,817.51 | 11,302,759.48 | 11,302,759.48 |
| 2008-2009 Fixed Carry Forward | -1,060,591.43 | 0.00 | -495,245.66 |
| Total Indirect Costs | 4,029,408.94 | 11,302,759.48 | 11,798,005.14 |
| 2008-2009 Direct Costs | 78,849,979.36 | 70,516,037.39 | 70,516,037.39 |
| 2010-2011 Rate | 5.11* | 16.03* | 16.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 73,776,862.86 | 66,680,677.01 | 66,680,677.01 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,769,997.69 | 10,002,101.55 | 11,155,677.26 |
| 2010-2011 Actual Indirect Costs | 2,505,617.33 | 9,601,803.18 | 9,601,803.18 |
| 2008-2009 Fixed Carry Forward | -1,060,591.43 | 0.00 | -495,245.66 |
| Total Indirect Costs | 3,566,208.76 | 9,601,803.18 | 10,097,048.84 |
| Over/(Under) Recovery | 203,788.93 | 0.00 | 1,058,628.42 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,505,617.33 | 9,601,803.18 | 9,601,803.18 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 203,788.93 | 0.00 | 1,058,628.42 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,301,828.40 | 9,601,803.18 | 8,543,174.76 |
| Direct Costs | 73,776,862.86 | 66,680,677.01 | 66,680,677.01 |
| Rate for 2012-2013 ** | 3.12* | 14.40* | 12.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63200**
**Form R0418**

*** Final ***

Farmington Public School District
32500 SHIAWASSEE RD
FARMINGTON, MI 48336

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,437,753.36 | 19,697,115.02 | 19,697,115.02 |
| 2008-2009 Fixed Carry Forward | 1,485,837.11 | 0.00 | 2,106,410.25 |
| Total Indirect Costs | 2,951,916.25 | 19,697,115.02 | 17,590,704.77 |
| 2008-2009 Direct Costs | 154,401,194.91 | 139,141,833.25 | 139,141,833.25 |
| 2010-2011 Rate | 1.91* | 14.16* | 12.64** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 143,228,303.06 | 131,295,204.25 | 131,295,204.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,735,660.59 | 18,591,400.92 | 16,595,713.82 |
| 2010-2011 Actual Indirect Costs | 4,464,479.11 | 16,740,407.64 | 16,740,407.64 |
| 2008-2009 Fixed Carry Forward | 1,485,837.11 | 0.00 | 2,106,410.25 |
| Total Indirect Costs | 2,978,642.00 | 16,740,407.64 | 14,633,997.39 |
| Over/(Under) Recovery | -242,981.41 | 1,850,993.28 | 1,961,716.43 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,464,479.11 | 16,740,407.64 | 16,740,407.64 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -242,981.41 | 1,850,993.28 | 1,961,716.43 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,707,460.52 | 14,889,414.36 | 14,778,691.21 |
| Direct Costs | 143,228,303.06 | 131,295,204.25 | 131,295,204.25 |
| Rate for 2012-2013 ** | 3.29* | 11.34* | 11.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63210**
**Form R0418**

*** Final ***

Holly Area School District
920 BAIRD ST
HOLLY, MI 48442

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,337,217.94 | 4,789,377.58 | 4,789,377.58 |
| 2008-2009 Fixed Carry Forward | 117,367.09 | 0.00 | 925,266.13 |
| Total Indirect Costs | 1,219,850.85 | 4,789,377.58 | 3,864,111.45 |
| 2008-2009 Direct Costs | 38,338,276.07 | 34,886,116.43 | 34,886,116.43 |
| 2010-2011 Rate | 3.18* | 13.73* | 11.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 36,559,374.39 | 33,682,460.11 | 33,682,460.11 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,162,588.11 | 4,624,601.77 | 3,732,016.58 |
| 2010-2011 Actual Indirect Costs | 1,122,857.97 | 3,999,772.25 | 3,999,772.25 |
| 2008-2009 Fixed Carry Forward | 117,367.09 | 0.00 | 925,266.13 |
| Total Indirect Costs | 1,005,490.88 | 3,999,772.25 | 3,074,506.12 |
| Over/(Under) Recovery | 157,097.23 | 624,829.52 | 657,510.46 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,122,857.97 | 3,999,772.25 | 3,999,772.25 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 157,097.23 | 624,829.52 | 657,510.46 |
| Total Projected Indirect 2012-2013 (Numerator) | 965,760.74 | 3,374,942.73 | 3,342,261.79 |
| Direct Costs | 36,559,374.39 | 33,682,460.11 | 33,682,460.11 |
| Rate for 2012-2013 ** | 2.64* | 10.02* | 9.92** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63220**
**Form R0418**

*** Final ***

Huron Valley Schools
2390 SOUTH MILFORD RD
HIGHLAND, MI 48357

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,364,091.81 | 13,240,410.06 | 13,240,410.06 |
| 2008-2009 Fixed Carry Forward | 245,376.70 | 0.00 | 663,311.06 |
| Total Indirect Costs | 3,118,715.11 | 13,240,410.06 | 12,577,099.00 |
| 2008-2009 Direct Costs | 95,280,010.63 | 85,403,692.38 | 85,403,692.38 |
| 2010-2011 Rate | 3.27* | 15.50* | 14.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 93,629,259.92 | 84,386,216.82 | 84,386,216.82 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,061,676.80 | 12,657,932.52 | 12,430,089.74 |
| 2010-2011 Actual Indirect Costs | 3,074,593.54 | 12,317,636.64 | 12,317,636.64 |
| 2008-2009 Fixed Carry Forward | 245,376.70 | 0.00 | 663,311.06 |
| Total Indirect Costs | 2,829,216.84 | 12,317,636.64 | 11,654,325.58 |
| Over/(Under) Recovery | 232,459.96 | 0.00 | 775,764.16 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,074,593.54 | 12,317,636.64 | 12,317,636.64 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 232,459.96 | 0.00 | 775,764.16 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,842,133.58 | 12,317,636.64 | 11,541,872.48 |
| Direct Costs | 93,629,259.92 | 84,386,216.82 | 84,386,216.82 |
| Rate for 2012-2013 ** | 3.04* | 14.60* | 13.68** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63230**
**Form R0418**

*** Final ***

Lake Orion Community Schools
315 NORTH LAPEER ST
LAKE ORION, MI 48362

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,204,578.36 | 11,108,761.80 | 11,108,761.80 |
| 2008-2009 Fixed Carry Forward | 148,570.17 | 0.00 | 96,986.65 |
| Total Indirect Costs | 3,056,008.19 | 11,108,761.80 | 11,011,775.15 |
| 2008-2009 Direct Costs | 74,871,056.42 | 66,966,872.98 | 66,966,872.98 |
| 2010-2011 Rate | 4.08* | 16.59* | 16.44** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 77,511,500.33 | 70,220,923.95 | 70,220,923.95 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,162,469.21 | 10,533,138.59 | 11,544,319.90 |
| 2010-2011 Actual Indirect Costs | 2,407,256.27 | 9,697,832.65 | 9,697,832.65 |
| 2008-2009 Fixed Carry Forward | 148,570.17 | 0.00 | 96,986.65 |
| Total Indirect Costs | 2,258,686.10 | 9,697,832.65 | 9,600,846.00 |
| Over/(Under) Recovery | 903,783.11 | 0.00 | 1,943,473.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,407,256.27 | 9,697,832.65 | 9,697,832.65 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 903,783.11 | 0.00 | 1,943,473.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,503,473.16 | 9,697,832.65 | 7,754,358.75 |
| Direct Costs | 77,511,500.33 | 70,220,923.95 | 70,220,923.95 |
| Rate for 2012-2013 ** | 1.94* | 13.81* | 11.04** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63240**
**Form R0418**

*** Final ***

South Lyon Community Schools
345 SOUTH WARREN ST
SOUTH LYON, MI 48178

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 995,656.01 | 9,141,705.83 | 9,141,705.83 |
| 2008-2009 Fixed Carry Forward | 480,641.31 | 0.00 | -435,948.26 |
| Total Indirect Costs | 515,014.70 | 9,141,705.83 | 9,577,654.09 |
| 2008-2009 Direct Costs | 58,490,169.36 | 50,344,119.54 | 50,344,119.54 |
| 2010-2011 Rate | 0.88* | 18.16* | 19.02** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 55,998,461.67 | 49,287,904.40 | 49,287,904.40 |
| Indirect costs based on rate ** multiplied by actual direct costs | 492,786.46 | 7,393,185.66 | 9,374,559.42 |
| 2010-2011 Actual Indirect Costs | 902,213.16 | 7,612,770.43 | 7,612,770.43 |
| 2008-2009 Fixed Carry Forward | 480,641.31 | 0.00 | -435,948.26 |
| Total Indirect Costs | 421,571.85 | 7,612,770.43 | 8,048,718.69 |
| Over/(Under) Recovery | 71,214.61 | 0.00 | 1,325,840.73 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 902,213.16 | 7,612,770.43 | 7,612,770.43 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 71,214.61 | 0.00 | 1,325,840.73 |
| Total Projected Indirect 2012-2013 (Numerator) | 830,998.55 | 7,612,770.43 | 6,286,929.70 |
| Direct Costs | 55,998,461.67 | 49,287,904.40 | 49,287,904.40 |
| Rate for 2012-2013 ** | 1.48* | 15.45* | 12.76** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63250**
**Form R0418**

*** Final ***

Oak Park, School District of the City of
13900 GRANZON ST
OAK PARK, MI 48237

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,633,044.71 | 7,158,094.25 | 7,158,094.25 |
| 2008-2009 Fixed Carry Forward | 747,329.38 | 0.00 | 1,543,864.05 |
| Total Indirect Costs | 885,715.33 | 7,158,094.25 | 5,614,230.20 |
| 2008-2009 Direct Costs | 46,805,686.64 | 41,280,637.10 | 41,280,637.10 |
| 2010-2011 Rate | 1.89* | 17.34* | 13.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 39,724,036.34 | 36,075,544.84 | 36,075,544.84 |
| Indirect costs based on rate ** multiplied by actual direct costs | 750,784.29 | 5,411,331.73 | 4,906,274.10 |
| 2010-2011 Actual Indirect Costs | 1,400,773.73 | 5,049,265.23 | 5,049,265.23 |
| 2008-2009 Fixed Carry Forward | 747,329.38 | 0.00 | 1,543,864.05 |
| Total Indirect Costs | 653,444.35 | 5,049,265.23 | 3,505,401.18 |
| Over/(Under) Recovery | 97,339.94 | 0.00 | 1,400,872.92 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,400,773.73 | 5,049,265.23 | 5,049,265.23 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 97,339.94 | 0.00 | 1,400,872.92 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,303,433.79 | 5,049,265.23 | 3,648,392.31 |
| Direct Costs | 39,724,036.34 | 36,075,544.84 | 36,075,544.84 |
| Rate for 2012-2013 ** | 3.28* | 14.00* | 10.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63260**
**Form R0418**

*** Final ***

Rochester Community School District
501 WEST UNIVERSITY DR
ROCHESTER, MI 48307

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,669,550.45 | 22,311,850.05 | 22,311,850.05 |
| 2008-2009 Fixed Carry Forward | -56,870.74 | 0.00 | 463,293.07 |
| Total Indirect Costs | 5,726,421.19 | 22,311,850.05 | 21,848,556.98 |
| 2008-2009 Direct Costs | 151,954,406.61 | 135,312,107.01 | 135,312,107.01 |
| 2010-2011 Rate | 3.77* | 16.49* | 16.15** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 149,494,552.59 | 135,547,369.74 | 135,547,369.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 5,635,944.63 | 20,332,105.46 | 21,890,900.21 |
| 2010-2011 Actual Indirect Costs | 4,932,555.41 | 18,879,738.26 | 18,879,738.26 |
| 2008-2009 Fixed Carry Forward | -56,870.74 | 0.00 | 463,293.07 |
| Total Indirect Costs | 4,989,426.15 | 18,879,738.26 | 18,416,445.19 |
| Over/(Under) Recovery | 646,518.48 | 0.00 | 3,474,455.02 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,932,555.41 | 18,879,738.26 | 18,879,738.26 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 646,518.48 | 0.00 | 3,474,455.02 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,286,036.93 | 18,879,738.26 | 15,405,283.24 |
| Direct Costs | 149,494,552.59 | 135,547,369.74 | 135,547,369.74 |
| Rate for 2012-2013 ** | 2.87* | 13.93* | 11.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63270**
**Form R0418**

*** Final ***

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 723,809.48 | 2,887,649.25 | 2,887,649.25 |
| 2008-2009 Fixed Carry Forward | 209,198.13 | 0.00 | 448,219.61 |
| Total Indirect Costs | 514,611.35 | 2,887,649.25 | 2,439,429.64 |
| 2008-2009 Direct Costs | 21,335,499.86 | 19,171,660.09 | 19,171,660.09 |
| 2010-2011 Rate | 2.41* | 15.06* | 12.72** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,238,306.87 | 20,172,319.50 | 20,172,319.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 535,943.20 | 3,025,847.93 | 2,565,919.04 |
| 2010-2011 Actual Indirect Costs | 683,008.18 | 2,748,995.55 | 2,748,995.55 |
| 2008-2009 Fixed Carry Forward | 209,198.13 | 0.00 | 448,219.61 |
| Total Indirect Costs | 473,810.05 | 2,748,995.55 | 2,300,775.94 |
| Over/(Under) Recovery | 62,133.15 | 0.00 | 265,143.10 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 683,008.18 | 2,748,995.55 | 2,748,995.55 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 62,133.15 | 0.00 | 265,143.10 |
| Total Projected Indirect 2012-2013 (Numerator) | 620,875.03 | 2,748,995.55 | 2,483,852.45 |
| Direct Costs | 22,238,306.87 | 20,172,319.50 | 20,172,319.50 |
| Rate for 2012-2013 ** | 2.79* | 13.63* | 12.31** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63280**
**Form R0418**

*** Final ***

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,054,070.91 | 4,330,782.97 | 4,330,782.97 |
| 2008-2009 Fixed Carry Forward | 109,260.51 | 0.00 | 204,861.34 |
| Total Indirect Costs | 944,810.40 | 4,330,782.97 | 4,125,921.63 |
| 2008-2009 Direct Costs | 32,258,464.83 | 28,981,752.77 | 28,981,752.77 |
| 2010-2011 Rate | 2.93* | 14.94* | 14.24** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 33,148,010.63 | 30,051,676.24 | 30,051,676.24 |
| Indirect costs based on rate ** multiplied by actual direct costs | 971,236.71 | 4,489,720.43 | 4,279,358.70 |
| 2010-2011 Actual Indirect Costs | 829,634.87 | 3,925,969.26 | 3,925,969.26 |
| 2008-2009 Fixed Carry Forward | 109,260.51 | 0.00 | 204,861.34 |
| Total Indirect Costs | 720,374.36 | 3,925,969.26 | 3,721,107.92 |
| Over/(Under) Recovery | 250,862.35 | 563,751.17 | 558,250.78 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 829,634.87 | 3,925,969.26 | 3,925,969.26 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 250,862.35 | 563,751.17 | 558,250.78 |
| Total Projected Indirect 2012-2013 (Numerator) | 578,772.52 | 3,362,218.09 | 3,367,718.48 |
| Direct Costs | 33,148,010.63 | 30,051,676.24 | 30,051,676.24 |
| Rate for 2012-2013 ** | 1.75* | 11.19* | 11.21** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63290**
**Form R0418**

*** Final ***

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 6,084,812.83 | 21,195,430.99 | 21,195,430.99 |
| 2008-2009 Fixed Carry Forward | -206,153.73 | -945,062.51 | -941,763.09 |
| Total Indirect Costs | 6,290,966.56 | 22,140,493.50 | 22,137,194.08 |
| 2008-2009 Direct Costs | 159,241,354.64 | 144,130,736.48 | 144,130,736.48 |
| 2010-2011 Rate | 3.95* | 15.36* | 15.36** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 150,736,285.22 | 139,969,851.45 | 139,969,851.45 |
| Indirect costs based on rate ** multiplied by actual direct costs | 5,954,083.27 | 20,995,477.72 | 21,499,369.18 |
| 2010-2011 Actual Indirect Costs | 5,519,654.07 | 16,286,087.84 | 16,286,087.84 |
| 2008-2009 Fixed Carry Forward | -206,153.73 | -945,062.51 | -941,763.09 |
| Total Indirect Costs | 5,725,807.80 | 17,231,150.35 | 17,227,850.93 |
| Over/(Under) Recovery | 228,275.47 | 0.00 | 4,271,518.25 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 5,519,654.07 | 16,286,087.84 | 16,286,087.84 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 228,275.47 | 0.00 | 4,271,518.25 |
| Total Projected Indirect 2012-2013 (Numerator) | 5,291,378.60 | 16,286,087.84 | 12,014,569.59 |
| Direct Costs | 150,736,285.22 | 139,969,851.45 | 139,969,851.45 |
| Rate for 2012-2013 ** | 3.51* | 11.64* | 8.58** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63300**
**Form R0418**

*** Final ***

Waterford School District
501 North Cass
WATERFORD, MI 48328

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,811,315.00 | 15,629,927.00 | 15,629,927.00 |
| 2008-2009 Fixed Carry Forward | -19,256.63 | 0.00 | 832,604.53 |
| Total Indirect Costs | 3,830,571.63 | 15,629,927.00 | 14,797,322.47 |
| 2008-2009 Direct Costs | 112,455,730.00 | 100,637,118.00 | 100,637,118.00 |
| 2010-2011 Rate | 3.41* | 15.53* | 14.70** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 115,439,050.00 | 104,527,980.00 | 104,527,980.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,936,471.61 | 15,679,197.00 | 15,365,613.06 |
| 2010-2011 Actual Indirect Costs | 3,263,181.00 | 14,174,251.00 | 14,174,251.00 |
| 2008-2009 Fixed Carry Forward | -19,256.63 | 0.00 | 832,604.53 |
| Total Indirect Costs | 3,282,437.63 | 14,174,251.00 | 13,341,646.47 |
| Over/(Under) Recovery | 654,033.98 | 0.00 | 2,023,966.59 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,263,181.00 | 14,174,251.00 | 14,174,251.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 654,033.98 | 0.00 | 2,023,966.59 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,609,147.02 | 14,174,251.00 | 12,150,284.41 |
| Direct Costs | 115,439,050.00 | 104,527,980.00 | 104,527,980.00 |
| Rate for 2012-2013 ** | 2.26* | 13.56* | 11.62** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63901**
**Form R0418**

*** Final ***

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 202,509.00 | 458,795.00 | 458,795.00 |
| 2008-2009 Fixed Carry Forward | -5,976.89 | 0.00 | 18,092.40 |
| Total Indirect Costs | 208,485.89 | 458,795.00 | 440,702.60 |
| 2008-2009 Direct Costs | 2,636,641.00 | 2,380,355.00 | 2,380,355.00 |
| 2010-2011 Rate | 7.91* | 19.27* | 18.51** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,803,043.00 | 2,401,326.00 | 2,401,326.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 221,720.70 | 360,198.90 | 444,485.44 |
| 2010-2011 Actual Indirect Costs | 193,606.00 | 595,323.00 | 595,323.00 |
| 2008-2009 Fixed Carry Forward | -5,976.89 | 0.00 | 18,092.40 |
| Total Indirect Costs | 199,582.89 | 595,323.00 | 577,230.60 |
| Over/(Under) Recovery | 22,137.81 | 0.00 | -132,745.16 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 193,606.00 | 595,323.00 | 595,323.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 22,137.81 | 0.00 | -132,745.16 |
| Total Projected Indirect 2012-2013 (Numerator) | 171,468.19 | 595,323.00 | 728,068.16 |
| Direct Costs | 2,803,043.00 | 2,401,326.00 | 2,401,326.00 |
| Rate for 2012-2013 ** | 6.12* | 24.79* | 30.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63903**
**Form R0418**

*** Final ***

Academy of Southfield
18330 GEORGE WASHINGTON DR
SOUTHFIELD, MI 48075

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,533.70 | 682,849.16 | 682,849.16 |
| 2008-2009 Fixed Carry Forward | 37,040.27 | 0.00 | 0.00 |
| Total Indirect Costs | -33,506.57 | 682,849.16 | 682,849.16 |
| 2008-2009 Direct Costs | 3,218,705.67 | 2,539,390.21 | 2,539,390.21 |
| 2010-2011 Rate | 0.00* | 26.89* | 26.89** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,417,002.58 | 2,792,464.47 | 2,792,464.47 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 418,869.67 | 698,116.12 |
| 2010-2011 Actual Indirect Costs | 2,536.47 | 627,074.58 | 627,074.58 |
| 2008-2009 Fixed Carry Forward | 37,040.27 | 0.00 | 0.00 |
| Total Indirect Costs | -34,503.80 | 627,074.58 | 627,074.58 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,536.47 | 627,074.58 | 627,074.58 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,536.47 | 627,074.58 | 627,074.58 |
| Direct Costs | 3,417,002.58 | 2,792,464.47 | 2,792,464.47 |
| Rate for 2012-2013 ** | 0.07* | 22.46* | 22.46** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63906**
**Form R0418**

*** Final ***

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 997,778.69 | 2,896,975.34 | 2,896,975.34 |
| 2008-2009 Fixed Carry Forward | -727,705.31 | 0.00 | 0.00 |
| Total Indirect Costs | 1,725,484.00 | 2,896,975.34 | 2,896,975.34 |
| 2008-2009 Direct Costs | 8,335,598.25 | 6,436,401.60 | 6,436,401.60 |
| 2010-2011 Rate | 20.70* | 45.01* | 45.01** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,515,938.75 | 9,377,866.93 | 9,377,866.93 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,727,390.81 | 1,406,680.04 | 2,344,466.73 |
| 2010-2011 Actual Indirect Costs | 602,603.66 | 2,740,675.48 | 2,740,675.48 |
| 2008-2009 Fixed Carry Forward | -727,705.31 | 0.00 | 0.00 |
| Total Indirect Costs | 1,330,308.97 | 2,740,675.48 | 2,740,675.48 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 602,603.66 | 2,740,675.48 | 2,740,675.48 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 602,603.66 | 2,740,675.48 | 2,740,675.48 |
| Direct Costs | 11,515,938.75 | 9,377,866.93 | 9,377,866.93 |
| Rate for 2012-2013 ** | 5.23* | 29.22* | 29.22** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63907**
**Form R0418**

*** Final ***

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 270,964.00 | 270,964.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -15,351.28 |
| Total Indirect Costs | 0.00 | 270,964.00 | 286,315.28 |
| 2008-2009 Direct Costs | 2,168,078.49 | 1,897,114.49 | 1,897,114.49 |
| 2010-2011 Rate | 0.00* | 14.28* | 15.09** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,226,913.12 | 2,014,614.15 | 2,014,614.15 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 287,686.90 | 304,005.28 |
| 2010-2011 Actual Indirect Costs | 20,213.20 | 232,512.17 | 232,512.17 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -15,351.28 |
| Total Indirect Costs | 20,213.20 | 232,512.17 | 247,863.45 |
| Over/(Under) Recovery | 0.00 | 55,174.73 | 56,141.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 20,213.20 | 232,512.17 | 232,512.17 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 55,174.73 | 56,141.83 |
| Total Projected Indirect 2012-2013 (Numerator) | 20,213.20 | 177,337.44 | 176,370.34 |
| Direct Costs | 2,226,913.12 | 2,014,614.15 | 2,014,614.15 |
| Rate for 2012-2013 ** | 0.91* | 8.80* | 8.75** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63910**
**Form R0418**

*** Final ***

Dr. Joseph F. Pollack Academic Center of Excellence
23777 SOUTHFIELD RD
SOUTHFIELD, MI 48075

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,270,871.00 | 2,597,232.00 | 2,597,232.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 1,270,871.00 | 2,597,232.00 | 2,597,232.00 |
| 2008-2009 Direct Costs | 7,725,188.00 | 6,398,827.00 | 6,398,827.00 |
| 2010-2011 Rate | 16.45* | 40.59* | 40.59** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,625,071.73 | 5,854,929.24 | 5,854,929.24 |
| Indirect costs based on rate ** multiplied by actual direct costs | 993,760.76 | 878,239.39 | 1,463,732.31 |
| 2010-2011 Actual Indirect Costs | 367,434.41 | 1,137,576.90 | 1,137,576.90 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 367,434.41 | 1,137,576.90 | 1,137,576.90 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 367,434.41 | 1,137,576.90 | 1,137,576.90 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 367,434.41 | 1,137,576.90 | 1,137,576.90 |
| Direct Costs | 6,625,071.73 | 5,854,929.24 | 5,854,929.24 |
| Rate for 2012-2013 ** | 5.55* | 19.43* | 19.43** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63911**
**Form R0418**

*** Final ***

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 171,553.86 | 623,786.41 | 623,786.41 |
| 2008-2009 Fixed Carry Forward | -5,252.74 | 0.00 | 67,506.63 |
| Total Indirect Costs | 176,806.60 | 623,786.41 | 556,279.78 |
| 2008-2009 Direct Costs | 4,571,976.56 | 4,119,744.01 | 4,119,744.01 |
| 2010-2011 Rate | 3.87* | 15.14* | 13.50** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,258,997.47 | 4,806,206.66 | 4,806,206.66 |
| Indirect costs based on rate ** multiplied by actual direct costs | 203,523.20 | 720,931.00 | 648,837.90 |
| 2010-2011 Actual Indirect Costs | 156,108.71 | 608,899.52 | 608,899.52 |
| 2008-2009 Fixed Carry Forward | -5,252.74 | 0.00 | 67,506.63 |
| Total Indirect Costs | 161,361.45 | 608,899.52 | 541,392.89 |
| Over/(Under) Recovery | 42,161.75 | 0.00 | 107,445.01 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 156,108.71 | 608,899.52 | 608,899.52 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 42,161.75 | 0.00 | 107,445.01 |
| Total Projected Indirect 2012-2013 (Numerator) | 113,946.96 | 608,899.52 | 501,454.51 |
| Direct Costs | 5,258,997.47 | 4,806,206.66 | 4,806,206.66 |
| Rate for 2012-2013 ** | 2.17* | 12.67* | 10.43** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63912**
**Form R0418**

*** Final ***

Oakland International Academy
8228 Conant Street
DETROIT, MI 48211

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 79,502.00 | 829,067.00 | 829,067.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 79,502.00 | 829,067.00 | 829,067.00 |
| 2008-2009 Direct Costs | 4,618,451.00 | 3,868,886.00 | 3,868,886.00 |
| 2010-2011 Rate | 1.72* | 21.43* | 21.43** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,979,435.00 | 4,218,685.00 | 4,218,685.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 85,646.28 | 632,802.75 | 904,064.20 |
| 2010-2011 Actual Indirect Costs | 343,372.00 | 1,104,122.00 | 1,104,122.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 343,372.00 | 1,104,122.00 | 1,104,122.00 |
| Over/(Under) Recovery | -257,725.72 | 0.00 | -200,057.80 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 343,372.00 | 1,104,122.00 | 1,104,122.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -257,725.72 | 0.00 | -200,057.80 |
| Total Projected Indirect 2012-2013 (Numerator) | 601,097.72 | 1,104,122.00 | 1,304,179.80 |
| Direct Costs | 4,979,435.00 | 4,218,685.00 | 4,218,685.00 |
| Rate for 2012-2013 ** | 12.07* | 26.17* | 30.91** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63913**
**Form R0418**

*** Final ***

Walton Charter Academy
744 EAST WALTON BLVD
PONTIAC, MI 48340

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 347,872.00 | 1,777,476.00 | 1,777,476.00 |
| 2008-2009 Fixed Carry Forward | 66,002.66 | 0.00 | 0.00 |
| Total Indirect Costs | 281,869.34 | 1,777,476.00 | 1,777,476.00 |
| 2008-2009 Direct Costs | 6,325,005.00 | 4,895,401.00 | 4,895,401.00 |
| 2010-2011 Rate | 4.46* | 36.31* | 36.31** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,723,285.00 | 5,357,323.00 | 5,357,323.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 299,858.51 | 803,598.45 | 1,339,330.75 |
| 2010-2011 Actual Indirect Costs | 339,074.00 | 1,705,036.00 | 1,705,036.00 |
| 2008-2009 Fixed Carry Forward | 66,002.66 | 0.00 | 0.00 |
| Total Indirect Costs | 273,071.34 | 1,705,036.00 | 1,705,036.00 |
| Over/(Under) Recovery | 26,787.17 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 339,074.00 | 1,705,036.00 | 1,705,036.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 26,787.17 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 312,286.83 | 1,705,036.00 | 1,705,036.00 |
| Direct Costs | 6,723,285.00 | 5,357,323.00 | 5,357,323.00 |
| Rate for 2012-2013 ** | 4.64* | 31.83* | 31.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63914**
**Form R0418**

*** Final ***

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 709,193.00 | 2,681,652.00 | 2,681,652.00 |
| 2008-2009 Fixed Carry Forward | 19,779.67 | 0.00 | 0.00 |
| Total Indirect Costs | 689,413.33 | 2,681,652.00 | 2,681,652.00 |
| 2008-2009 Direct Costs | 8,630,541.00 | 6,658,082.00 | 6,658,082.00 |
| 2010-2011 Rate | 7.99* | 40.28* | 40.28** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,964,034.00 | 7,783,806.00 | 7,783,806.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 716,226.32 | 1,167,570.90 | 1,945,951.50 |
| 2010-2011 Actual Indirect Costs | 710,553.00 | 1,890,781.00 | 1,890,781.00 |
| 2008-2009 Fixed Carry Forward | 19,779.67 | 0.00 | 0.00 |
| Total Indirect Costs | 690,773.33 | 1,890,781.00 | 1,890,781.00 |
| Over/(Under) Recovery | 25,452.99 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 710,553.00 | 1,890,781.00 | 1,890,781.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 25,452.99 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 685,100.01 | 1,890,781.00 | 1,890,781.00 |
| Direct Costs | 8,964,034.00 | 7,783,806.00 | 7,783,806.00 |
| Rate for 2012-2013 ** | 7.64* | 24.29* | 24.29** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63915**
**Form R0418**

*** Final ***

Arts and Technology Academy of Pontiac
48980 WOODWARD AVE
PONTIAC, MI 48342

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 6,051.87 | 1,127,962.72 | 1,127,962.72 |
| 2008-2009 Fixed Carry Forward | 29,918.45 | 0.00 | 0.00 |
| Total Indirect Costs | -23,866.58 | 1,127,962.72 | 1,127,962.72 |
| 2008-2009 Direct Costs | 3,670,441.01 | 2,548,530.16 | 2,548,530.16 |
| 2010-2011 Rate | 0.00* | 44.26* | 44.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,389,335.44 | 2,521,411.59 | 2,521,411.59 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 378,211.74 | 630,352.90 |
| 2010-2011 Actual Indirect Costs | 17,642.91 | 885,566.76 | 885,566.76 |
| 2008-2009 Fixed Carry Forward | 29,918.45 | 0.00 | 0.00 |
| Total Indirect Costs | -12,275.54 | 885,566.76 | 885,566.76 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 17,642.91 | 885,566.76 | 885,566.76 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 17,642.91 | 885,566.76 | 885,566.76 |
| Direct Costs | 3,389,335.44 | 2,521,411.59 | 2,521,411.59 |
| Rate for 2012-2013 ** | 0.52* | 35.12* | 35.12** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63916**
**Form R0418**

*** Final ***

Academy of Waterford
3000 SASHABAW RD
WATERFORD, MI 48329

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,679.61 | 238,772.75 | 238,772.75 |
| 2008-2009 Fixed Carry Forward | -941.02 | 0.00 | 0.00 |
| Total Indirect Costs | 4,620.63 | 238,772.75 | 238,772.75 |
| 2008-2009 Direct Costs | 1,975,231.92 | 1,740,138.78 | 1,740,138.78 |
| 2010-2011 Rate | 0.23* | 13.72* | 13.72** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,014,505.04 | 1,528,865.16 | 1,528,865.16 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,633.36 | 209,760.30 | 209,760.30 |
| 2010-2011 Actual Indirect Costs | 4,421.86 | 490,061.74 | 490,061.74 |
| 2008-2009 Fixed Carry Forward | -941.02 | 0.00 | 0.00 |
| Total Indirect Costs | 5,362.88 | 490,061.74 | 490,061.74 |
| Over/(Under) Recovery | -729.52 | -280,301.44 | -280,301.44 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,421.86 | 490,061.74 | 490,061.74 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -729.52 | -280,301.44 | -280,301.44 |
| Total Projected Indirect 2012-2013 (Numerator) | 5,151.38 | 770,363.18 | 770,363.18 |
| Direct Costs | 2,014,505.04 | 1,528,865.16 | 1,528,865.16 |
| Rate for 2012-2013 ** | 0.26* | 50.39* | 50.39** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63917**
**Form R0418**

*** Final ***

Bradford Academy
24216 GARNER ST
SOUTHFIELD, MI 48033

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,444.05 | 1,433,736.95 | 1,433,736.95 |
| 2008-2009 Fixed Carry Forward | 152,958.91 | -482,630.43 | -747,440.78 |
| Total Indirect Costs | -151,514.86 | 1,916,367.38 | 2,181,177.73 |
| 2008-2009 Direct Costs | 10,214,439.90 | 8,782,147.00 | 8,782,147.00 |
| 2010-2011 Rate | 0.00* | 21.82* | 24.84** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,851,650.49 | 9,788,844.71 | 9,788,844.71 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 1,468,326.71 | 2,431,549.03 |
| 2010-2011 Actual Indirect Costs | 108,610.63 | 1,171,416.41 | 1,171,416.41 |
| 2008-2009 Fixed Carry Forward | 152,958.91 | -482,630.43 | -747,440.78 |
| Total Indirect Costs | -44,348.28 | 1,654,046.84 | 1,918,857.19 |
| Over/(Under) Recovery | 0.00 | 0.00 | 512,691.84 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 108,610.63 | 1,171,416.41 | 1,171,416.41 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 512,691.84 |
| Total Projected Indirect 2012-2013 (Numerator) | 108,610.63 | 1,171,416.41 | 658,724.57 |
| Direct Costs | 10,851,650.49 | 9,788,844.71 | 9,788,844.71 |
| Rate for 2012-2013 ** | 1.00* | 11.97* | 6.73** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63918**
**Form R0418**

*** Final ***

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 319,278.00 | 1,455,838.00 | 1,455,838.00 |
| 2008-2009 Fixed Carry Forward | -141,746.89 | 0.00 | 0.00 |
| Total Indirect Costs | 461,024.89 | 1,455,838.00 | 1,455,838.00 |
| 2008-2009 Direct Costs | 5,306,944.00 | 4,170,384.00 | 4,170,384.00 |
| 2010-2011 Rate | 8.69* | 34.91* | 34.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,051,689.00 | 4,917,039.00 | 4,917,039.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 525,891.77 | 737,555.85 | 1,229,259.75 |
| 2010-2011 Actual Indirect Costs | 423,231.00 | 1,557,881.00 | 1,557,881.00 |
| 2008-2009 Fixed Carry Forward | -141,746.89 | 0.00 | 0.00 |
| Total Indirect Costs | 564,977.89 | 1,557,881.00 | 1,557,881.00 |
| Over/(Under) Recovery | -39,086.12 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 423,231.00 | 1,557,881.00 | 1,557,881.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -39,086.12 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 462,317.12 | 1,557,881.00 | 1,557,881.00 |
| Direct Costs | 6,051,689.00 | 4,917,039.00 | 4,917,039.00 |
| Rate for 2012-2013 ** | 7.64* | 31.68* | 31.68** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63919**
**Form R0418**

*** Final ***

Woodmont Academy
25175 CODE RD
SOUTHFIELD, MI 48033

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 178,293.13 | 931,966.56 | 931,966.56 |
| 2008-2009 Fixed Carry Forward | -176,440.28 | 0.00 | 0.00 |
| Total Indirect Costs | 354,733.41 | 931,966.56 | 931,966.56 |
| 2008-2009 Direct Costs | 2,720,891.31 | 1,967,217.88 | 1,967,217.88 |
| 2010-2011 Rate | 13.04* | 47.37* | 47.37** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,297,693.00 | 2,562,716.00 | 2,562,716.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 430,019.17 | 384,407.40 | 640,679.00 |
| 2010-2011 Actual Indirect Costs | 109,490.00 | 844,467.00 | 844,467.00 |
| 2008-2009 Fixed Carry Forward | -176,440.28 | 0.00 | 0.00 |
| Total Indirect Costs | 285,930.28 | 844,467.00 | 844,467.00 |
| Over/(Under) Recovery | 144,088.89 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 109,490.00 | 844,467.00 | 844,467.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 144,088.89 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | -34,598.89 | 844,467.00 | 844,467.00 |
| Direct Costs | 3,297,693.00 | 2,562,716.00 | 2,562,716.00 |
| Rate for 2012-2013 ** | 0.00* | 32.95* | 32.95** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63920**
**Form R0418**

*** Final ***

Life Skills Center of Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 7,603.00 | 381,820.00 | 381,820.00 |
| 2008-2009 Fixed Carry Forward | -1,657.25 | 0.00 | 0.00 |
| Total Indirect Costs | 9,260.25 | 381,820.00 | 381,820.00 |
| 2008-2009 Direct Costs | 1,450,183.00 | 1,075,966.00 | 1,075,966.00 |
| 2010-2011 Rate | 0.64* | 35.49* | 35.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,514,587.00 | 1,255,661.00 | 1,255,661.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 9,693.36 | 188,349.15 | 313,915.25 |
| 2010-2011 Actual Indirect Costs | 0.00 | 258,926.00 | 258,926.00 |
| 2008-2009 Fixed Carry Forward | -1,657.25 | 0.00 | 0.00 |
| Total Indirect Costs | 1,657.25 | 258,926.00 | 258,926.00 |
| Over/(Under) Recovery | 8,036.11 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 258,926.00 | 258,926.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 8,036.11 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | -8,036.11 | 258,926.00 | 258,926.00 |
| Direct Costs | 1,514,587.00 | 1,255,661.00 | 1,255,661.00 |
| Rate for 2012-2013 ** | 0.00* | 20.62* | 20.62** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63921**
**Form R0418**

*** Final ***

Crescent Academy
17570 WEST 12 MILE RD
SOUTHFIELD, MI 48076

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 122,772.00 | 358,625.00 | 358,625.00 |
| 2008-2009 Fixed Carry Forward | -25,112.12 | 0.00 | 0.00 |
| Total Indirect Costs | 147,884.12 | 358,625.00 | 358,625.00 |
| 2008-2009 Direct Costs | 2,452,628.00 | 2,216,775.00 | 2,216,775.00 |
| 2010-2011 Rate | 6.03* | 16.18* | 16.18** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,043,964.00 | 2,740,332.00 | 2,740,332.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 183,551.03 | 411,049.80 | 443,385.72 |
| 2010-2011 Actual Indirect Costs | 158,846.00 | 462,478.00 | 462,478.00 |
| 2008-2009 Fixed Carry Forward | -25,112.12 | 0.00 | 0.00 |
| Total Indirect Costs | 183,958.12 | 462,478.00 | 462,478.00 |
| Over/(Under) Recovery | -407.09 | 0.00 | -19,092.28 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 158,846.00 | 462,478.00 | 462,478.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -407.09 | 0.00 | -19,092.28 |
| Total Projected Indirect 2012-2013 (Numerator) | 159,253.09 | 462,478.00 | 481,570.28 |
| Direct Costs | 3,043,964.00 | 2,740,332.00 | 2,740,332.00 |
| Rate for 2012-2013 ** | 5.23* | 16.88* | 17.57** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63922**
**Form R0418**

*** Final ***

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 277,711.00 | 1,544,759.00 | 1,544,759.00 |
| 2008-2009 Fixed Carry Forward | -104,058.81 | 0.00 | 0.00 |
| Total Indirect Costs | 381,769.81 | 1,544,759.00 | 1,544,759.00 |
| 2008-2009 Direct Costs | 5,431,804.00 | 4,164,756.00 | 4,164,756.00 |
| 2010-2011 Rate | 7.03* | 37.09* | 37.09** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,916,432.00 | 4,686,731.00 | 4,686,731.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 415,925.17 | 703,009.65 | 1,171,682.75 |
| 2010-2011 Actual Indirect Costs | 418,502.00 | 1,648,203.00 | 1,648,203.00 |
| 2008-2009 Fixed Carry Forward | -104,058.81 | 0.00 | 0.00 |
| Total Indirect Costs | 522,560.81 | 1,648,203.00 | 1,648,203.00 |
| Over/(Under) Recovery | -106,635.64 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 418,502.00 | 1,648,203.00 | 1,648,203.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -106,635.64 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 525,137.64 | 1,648,203.00 | 1,648,203.00 |
| Direct Costs | 5,916,432.00 | 4,686,731.00 | 4,686,731.00 |
| Rate for 2012-2013 ** | 8.88* | 35.17* | 35.17** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63923**
**Form R0418**

*** Final ***

Four Corners Montessori Academy
1075 EAST GARDENIA AVE
MADISON HEIGHTS, MI 48071

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,178,211.95 | 1,854,824.43 | 1,854,824.43 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 4,317.17 | 327,704.69 | 327,704.69 |
| Total Indirect Costs | 4,317.17 | 327,704.69 | 327,704.69 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,317.17 | 327,704.69 | 327,704.69 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,317.17 | 327,704.69 | 327,704.69 |
| Direct Costs | 2,178,211.95 | 1,854,824.43 | 1,854,824.43 |
| Rate for 2012-2013 ** | 0.20* | 17.67* | 17.67** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63924**
**Form R0418**

*** Final ***

Michigan Mathematics and Science Academy
99 EAST WOODWARD HEIGHTS BLVD
HAZEL PARK, MI 48030

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,559,171.00 | 1,317,303.00 | 1,317,303.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 67,198.00 | 309,066.00 | 309,066.00 |
| Total Indirect Costs | 67,198.00 | 309,066.00 | 309,066.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 67,198.00 | 309,066.00 | 309,066.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 67,198.00 | 309,066.00 | 309,066.00 |
| Direct Costs | 1,559,171.00 | 1,317,303.00 | 1,317,303.00 |
| Rate for 2012-2013 ** | 4.31* | 23.46* | 23.46** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 63925**
**Form R0418**

*** Final ***

Taylor International Academy
26555 Franklin Road
Southfield, MI 48034

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,732,341.43 | 1,278,360.51 | 1,278,360.51 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 16,339.86 | 470,320.78 | 470,320.78 |
| Total Indirect Costs | 16,339.86 | 470,320.78 | 470,320.78 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 16,339.86 | 470,320.78 | 470,320.78 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 16,339.86 | 470,320.78 | 470,320.78 |
| Direct Costs | 1,732,341.43 | 1,278,360.51 | 1,278,360.51 |
| Rate for 2012-2013 ** | 0.94* | 36.79* | 36.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 64000**
**Form R0418**

*** Final ***

Oceana Intermediate School District
844 SOUTH GRISWOLD ST
HART, MI 49420

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 236,527.74 | 370,985.75 | 370,985.75 |
| 2008-2009 Fixed Carry Forward | -129,635.94 | -157,332.22 | -157,332.22 |
| Total Indirect Costs | 366,163.68 | 528,317.97 | 528,317.97 |
| 2008-2009 Direct Costs | 3,320,591.25 | 3,186,133.24 | 3,186,133.24 |
| 2010-2011 Rate | 11.03* | 16.58* | 16.58** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,785,913.79 | 3,694,676.55 | 3,694,676.55 |
| Indirect costs based on rate ** multiplied by actual direct costs | 417,586.29 | 554,201.48 | 612,577.37 |
| 2010-2011 Actual Indirect Costs | 340,418.78 | 431,656.02 | 431,656.02 |
| 2008-2009 Fixed Carry Forward | -129,635.94 | -157,332.22 | -157,332.22 |
| Total Indirect Costs | 470,054.72 | 588,988.24 | 588,988.24 |
| Over/(Under) Recovery | -52,468.43 | 0.00 | 23,589.13 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 340,418.78 | 431,656.02 | 431,656.02 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -52,468.43 | 0.00 | 23,589.13 |
| Total Projected Indirect 2012-2013 (Numerator) | 392,887.21 | 431,656.02 | 408,066.89 |
| Direct Costs | 3,785,913.79 | 3,694,676.55 | 3,694,676.55 |
| Rate for 2012-2013 ** | 10.38* | 11.68* | 11.04** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 64040**
**Form R0418**

*** Final ***

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 482,077.00 | 1,610,341.38 | 1,610,341.38 |
| 2008-2009 Fixed Carry Forward | 25,717.62 | 0.00 | 4,520.36 |
| Total Indirect Costs | 456,359.38 | 1,610,341.38 | 1,605,821.02 |
| 2008-2009 Direct Costs | 10,805,188.29 | 9,676,923.91 | 9,676,923.91 |
| 2010-2011 Rate | 4.22* | 16.64* | 16.59** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,321,153.44 | 10,237,919.02 | 10,237,919.02 |
| Indirect costs based on rate ** multiplied by actual direct costs | 477,752.68 | 1,535,687.85 | 1,698,470.77 |
| 2010-2011 Actual Indirect Costs | 513,941.78 | 1,597,176.20 | 1,597,176.20 |
| 2008-2009 Fixed Carry Forward | 25,717.62 | 0.00 | 4,520.36 |
| Total Indirect Costs | 488,224.16 | 1,597,176.20 | 1,592,655.84 |
| Over/(Under) Recovery | -10,471.48 | 0.00 | 105,814.93 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 513,941.78 | 1,597,176.20 | 1,597,176.20 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -10,471.48 | 0.00 | 105,814.93 |
| Total Projected Indirect 2012-2013 (Numerator) | 524,413.26 | 1,597,176.20 | 1,491,361.27 |
| Direct Costs | 11,321,153.44 | 10,237,919.02 | 10,237,919.02 |
| Rate for 2012-2013 ** | 4.63* | 15.60* | 14.57** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 64070**
**Form R0418**

*** Final ***

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 123,139.76 | 366,477.15 | 366,477.15 |
| 2008-2009 Fixed Carry Forward | -39,417.10 | 0.00 | -15,377.95 |
| Total Indirect Costs | 162,556.86 | 366,477.15 | 381,855.10 |
| 2008-2009 Direct Costs | 2,426,592.24 | 2,183,254.85 | 2,183,254.85 |
| 2010-2011 Rate | 6.70* | 16.79* | 17.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,573,093.81 | 2,319,133.50 | 2,319,133.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 172,397.29 | 347,870.03 | 405,616.45 |
| 2010-2011 Actual Indirect Costs | 101,889.19 | 355,849.50 | 355,849.50 |
| 2008-2009 Fixed Carry Forward | -39,417.10 | 0.00 | -15,377.95 |
| Total Indirect Costs | 141,306.29 | 355,849.50 | 371,227.45 |
| Over/(Under) Recovery | 31,091.00 | 0.00 | 34,389.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 101,889.19 | 355,849.50 | 355,849.50 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 31,091.00 | 0.00 | 34,389.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 70,798.19 | 355,849.50 | 321,460.50 |
| Direct Costs | 2,573,093.81 | 2,319,133.50 | 2,319,133.50 |
| Rate for 2012-2013 ** | 2.75* | 15.34* | 13.86** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 64080**
**Form R0418**

*** Final ***

Shelby Public Schools
525 NORTH STATE ST
SHELBY, MI 49455

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 276,731.66 | 1,686,747.26 | 1,686,747.26 |
| 2008-2009 Fixed Carry Forward | -5,443.95 | -90,915.65 | -90,915.65 |
| Total Indirect Costs | 282,175.61 | 1,777,662.91 | 1,777,662.91 |
| 2008-2009 Direct Costs | 15,787,224.74 | 14,377,209.14 | 14,377,209.14 |
| 2010-2011 Rate | 1.79* | 12.36* | 12.36** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,939,570.10 | 14,567,657.30 | 14,567,657.30 |
| Indirect costs based on rate ** multiplied by actual direct costs | 285,318.30 | 1,800,562.44 | 1,800,562.44 |
| 2010-2011 Actual Indirect Costs | 236,911.49 | 1,608,824.29 | 1,608,824.29 |
| 2008-2009 Fixed Carry Forward | -5,443.95 | -90,915.65 | -90,915.65 |
| Total Indirect Costs | 242,355.44 | 1,699,739.94 | 1,699,739.94 |
| Over/(Under) Recovery | 42,962.86 | 100,822.50 | 100,822.50 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 236,911.49 | 1,608,824.29 | 1,608,824.29 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 42,962.86 | 100,822.50 | 100,822.50 |
| Total Projected Indirect 2012-2013 (Numerator) | 193,948.63 | 1,508,001.79 | 1,508,001.79 |
| Direct Costs | 15,939,570.10 | 14,567,657.30 | 14,567,657.30 |
| Rate for 2012-2013 ** | 1.22* | 10.35* | 10.35** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 64090**
**Form R0418**

*** Final ***

Walkerville Public Schools
145 LATHROP ST
WALKERVILLE, MI 49459

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 135,460.16 | 526,468.40 | 526,468.40 |
| 2008-2009 Fixed Carry Forward | -10,963.83 | 0.00 | -46,549.31 |
| Total Indirect Costs | 146,423.99 | 526,468.40 | 573,017.71 |
| 2008-2009 Direct Costs | 3,196,064.26 | 2,805,056.02 | 2,805,056.02 |
| 2010-2011 Rate | 4.58* | 18.77* | 20.43** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,978,692.08 | 2,662,035.74 | 2,662,035.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 136,424.10 | 399,305.36 | 543,853.90 |
| 2010-2011 Actual Indirect Costs | 124,065.63 | 440,721.97 | 440,721.97 |
| 2008-2009 Fixed Carry Forward | -10,963.83 | 0.00 | -46,549.31 |
| Total Indirect Costs | 135,029.46 | 440,721.97 | 487,271.28 |
| Over/(Under) Recovery | 1,394.64 | 0.00 | 56,582.62 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 124,065.63 | 440,721.97 | 440,721.97 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,394.64 | 0.00 | 56,582.62 |
| Total Projected Indirect 2012-2013 (Numerator) | 122,670.99 | 440,721.97 | 384,139.35 |
| Direct Costs | 2,978,692.08 | 2,662,035.74 | 2,662,035.74 |
| Rate for 2012-2013 ** | 4.12* | 16.56* | 14.43** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 65045**
**Form R0418**

*** Final ***

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 492,181.10 | 2,501,936.47 | 2,501,936.47 |
| 2008-2009 Fixed Carry Forward | -65,383.03 | 52,729.99 | 52,729.99 |
| Total Indirect Costs | 557,564.13 | 2,449,206.48 | 2,449,206.48 |
| 2008-2009 Direct Costs | 20,660,165.57 | 18,650,410.20 | 18,650,410.20 |
| 2010-2011 Rate | 2.70* | 13.13* | 13.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 20,544,489.58 | 18,720,381.28 | 18,720,381.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 554,701.22 | 2,457,986.06 | 2,457,986.06 |
| 2010-2011 Actual Indirect Costs | 609,984.91 | 2,434,093.21 | 2,434,093.21 |
| 2008-2009 Fixed Carry Forward | -65,383.03 | 52,729.99 | 52,729.99 |
| Total Indirect Costs | 675,367.94 | 2,381,363.22 | 2,381,363.22 |
| Over/(Under) Recovery | -120,666.72 | 76,622.84 | 76,622.84 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 609,984.91 | 2,434,093.21 | 2,434,093.21 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -120,666.72 | 76,622.84 | 76,622.84 |
| Total Projected Indirect 2012-2013 (Numerator) | 730,651.63 | 2,357,470.37 | 2,357,470.37 |
| Direct Costs | 20,544,489.58 | 18,720,381.28 | 18,720,381.28 |
| Rate for 2012-2013 ** | 3.56* | 12.59* | 12.59** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 66045**
**Form R0418**

*** Final ***

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 79,083.49 | 405,015.46 | 405,015.46 |
| 2008-2009 Fixed Carry Forward | -29,443.28 | 0.00 | 0.00 |
| Total Indirect Costs | 108,526.77 | 405,015.46 | 405,015.46 |
| 2008-2009 Direct Costs | 2,697,837.44 | 2,371,905.47 | 2,371,905.47 |
| 2010-2011 Rate | 4.02* | 17.08* | 17.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,340,420.34 | 2,058,634.89 | 2,058,634.89 |
| Indirect costs based on rate ** multiplied by actual direct costs | 94,084.90 | 308,795.23 | 351,614.84 |
| 2010-2011 Actual Indirect Costs | 62,535.00 | 344,320.45 | 344,320.45 |
| 2008-2009 Fixed Carry Forward | -29,443.28 | 0.00 | 0.00 |
| Total Indirect Costs | 91,978.28 | 344,320.45 | 344,320.45 |
| Over/(Under) Recovery | 2,106.62 | 0.00 | 7,294.39 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 62,535.00 | 344,320.45 | 344,320.45 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 2,106.62 | 0.00 | 7,294.39 |
| Total Projected Indirect 2012-2013 (Numerator) | 60,428.38 | 344,320.45 | 337,026.06 |
| Direct Costs | 2,340,420.34 | 2,058,634.89 | 2,058,634.89 |
| Rate for 2012-2013 ** | 2.58* | 16.73* | 16.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 66050**
**Form R0418**

*** Final ***

Ontonagon Area Schools
701 PARKER AVENUE
ONTONAGON, MI 49953

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 96,357.37 | 727,216.39 | 727,216.39 |
| 2008-2009 Fixed Carry Forward | 16,866.78 | 0.00 | 115,039.85 |
| Total Indirect Costs | 79,490.59 | 727,216.39 | 612,176.54 |
| 2008-2009 Direct Costs | 4,676,278.03 | 4,045,419.01 | 4,045,419.01 |
| 2010-2011 Rate | 1.70* | 17.98* | 15.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,467,646.69 | 4,006,962.05 | 4,006,962.05 |
| Indirect costs based on rate ** multiplied by actual direct costs | 75,949.99 | 601,044.31 | 606,253.36 |
| 2010-2011 Actual Indirect Costs | 91,080.25 | 551,764.89 | 551,764.89 |
| 2008-2009 Fixed Carry Forward | 16,866.78 | 0.00 | 115,039.85 |
| Total Indirect Costs | 74,213.47 | 551,764.89 | 436,725.04 |
| Over/(Under) Recovery | 1,736.52 | 0.00 | 169,528.32 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 91,080.25 | 551,764.89 | 551,764.89 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,736.52 | 0.00 | 169,528.32 |
| Total Projected Indirect 2012-2013 (Numerator) | 89,343.73 | 551,764.89 | 382,236.57 |
| Direct Costs | 4,467,646.69 | 4,006,962.05 | 4,006,962.05 |
| Rate for 2012-2013 ** | 2.00* | 13.77* | 9.54** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 67020**
**Form R0418**

*** Final ***

Evart Public Schools
P.O. Box 917
Evart, MI 49631

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 327,207.02 | 1,277,328.70 | 1,277,328.70 |
| 2008-2009 Fixed Carry Forward | -14,824.50 | -42,168.03 | -42,323.26 |
| Total Indirect Costs | 342,031.52 | 1,319,496.73 | 1,319,651.96 |
| 2008-2009 Direct Costs | 9,797,977.46 | 8,847,855.78 | 8,847,855.78 |
| 2010-2011 Rate | 3.49* | 14.91* | 14.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,212,588.49 | 8,380,342.54 | 8,380,342.54 |
| Indirect costs based on rate ** multiplied by actual direct costs | 321,519.34 | 1,249,509.07 | 1,249,509.07 |
| 2010-2011 Actual Indirect Costs | 340,495.59 | 1,172,741.54 | 1,172,741.54 |
| 2008-2009 Fixed Carry Forward | -14,824.50 | -42,168.03 | -42,323.26 |
| Total Indirect Costs | 355,320.09 | 1,214,909.57 | 1,215,064.80 |
| Over/(Under) Recovery | -33,800.75 | 34,599.50 | 34,444.27 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 340,495.59 | 1,172,741.54 | 1,172,741.54 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -33,800.75 | 34,599.50 | 34,444.27 |
| Total Projected Indirect 2012-2013 (Numerator) | 374,296.34 | 1,138,142.04 | 1,138,297.27 |
| Direct Costs | 9,212,588.49 | 8,380,342.54 | 8,380,342.54 |
| Rate for 2012-2013 ** | 4.06* | 13.58* | 13.58** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 67050**
**Form R0418**

*** Final ***

Marion Public Schools
P.O. Box 0
Marion, MI 49665

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 184,352.44 | 590,687.95 | 590,687.95 |
| 2008-2009 Fixed Carry Forward | 111,009.20 | 0.00 | 261,769.72 |
| Total Indirect Costs | 73,343.24 | 590,687.95 | 328,918.23 |
| 2008-2009 Direct Costs | 6,608,187.38 | 6,201,851.87 | 6,201,851.87 |
| 2010-2011 Rate | 1.11* | 9.52* | 5.30** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,949,063.96 | 5,536,945.94 | 5,536,945.94 |
| Indirect costs based on rate ** multiplied by actual direct costs | 66,034.61 | 527,117.25 | 293,458.13 |
| 2010-2011 Actual Indirect Costs | 140,126.94 | 552,244.96 | 552,244.96 |
| 2008-2009 Fixed Carry Forward | 111,009.20 | 0.00 | 261,769.72 |
| Total Indirect Costs | 29,117.74 | 552,244.96 | 290,475.24 |
| Over/(Under) Recovery | 36,916.87 | -25,127.71 | 2,982.89 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 140,126.94 | 552,244.96 | 552,244.96 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 36,916.87 | -25,127.71 | 2,982.89 |
| Total Projected Indirect 2012-2013 (Numerator) | 103,210.07 | 577,372.67 | 549,262.07 |
| Direct Costs | 5,949,063.96 | 5,536,945.94 | 5,536,945.94 |
| Rate for 2012-2013 ** | 1.73* | 10.43* | 9.92** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 67055**
**Form R0418**

*** Final ***

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 374,203.62 | 1,691,471.30 | 1,691,471.30 |
| 2008-2009 Fixed Carry Forward | 40,203.41 | 0.00 | -122,280.36 |
| Total Indirect Costs | 334,000.21 | 1,691,471.30 | 1,813,751.66 |
| 2008-2009 Direct Costs | 11,104,503.43 | 9,787,235.75 | 9,787,235.75 |
| 2010-2011 Rate | 3.01* | 17.28* | 18.53** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,439,198.93 | 9,462,848.63 | 9,462,848.63 |
| Indirect costs based on rate ** multiplied by actual direct costs | 314,219.89 | 1,419,427.29 | 1,753,465.85 |
| 2010-2011 Actual Indirect Costs | 269,067.49 | 1,245,417.79 | 1,245,417.79 |
| 2008-2009 Fixed Carry Forward | 40,203.41 | 0.00 | -122,280.36 |
| Total Indirect Costs | 228,864.08 | 1,245,417.79 | 1,367,698.15 |
| Over/(Under) Recovery | 85,355.81 | 0.00 | 385,767.70 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 269,067.49 | 1,245,417.79 | 1,245,417.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 85,355.81 | 0.00 | 385,767.70 |
| Total Projected Indirect 2012-2013 (Numerator) | 183,711.68 | 1,245,417.79 | 859,650.09 |
| Direct Costs | 10,439,198.93 | 9,462,848.63 | 9,462,848.63 |
| Rate for 2012-2013 ** | 1.76* | 13.16* | 9.08** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 67060**
**Form R0418**

*** Final ***

Reed City Area Public Schools
220 West Lincoln, Suite A
REED CITY, MI 49677

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 367,485.81 | 1,497,535.11 | 1,497,535.11 |
| 2008-2009 Fixed Carry Forward | 19,929.84 | 291,687.79 | 291,687.79 |
| Total Indirect Costs | 347,555.97 | 1,205,847.32 | 1,205,847.32 |
| 2008-2009 Direct Costs | 14,217,887.61 | 13,087,838.31 | 13,087,838.31 |
| 2010-2011 Rate | 2.44* | 9.21* | 9.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,110,697.52 | 12,118,340.68 | 12,118,340.68 |
| Indirect costs based on rate ** multiplied by actual direct costs | 319,901.02 | 1,116,099.18 | 1,116,099.18 |
| 2010-2011 Actual Indirect Costs | 411,629.24 | 1,403,986.08 | 1,403,986.08 |
| 2008-2009 Fixed Carry Forward | 19,929.84 | 291,687.79 | 291,687.79 |
| Total Indirect Costs | 391,699.40 | 1,112,298.29 | 1,112,298.29 |
| Over/(Under) Recovery | -71,798.38 | 3,800.89 | 3,800.89 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 411,629.24 | 1,403,986.08 | 1,403,986.08 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -71,798.38 | 3,800.89 | 3,800.89 |
| Total Projected Indirect 2012-2013 (Numerator) | 483,427.62 | 1,400,185.19 | 1,400,185.19 |
| Direct Costs | 13,110,697.52 | 12,118,340.68 | 12,118,340.68 |
| Rate for 2012-2013 ** | 3.69* | 11.55* | 11.55** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 68010**
**Form R0418**

*** Final ***

Mio-AuSable Schools
1110 WEST 8TH ST
MIO, MI 48647

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 86,298.22 | 662,631.30 | 662,631.30 |
| 2008-2009 Fixed Carry Forward | 34,632.39 | -15,450.74 | -15,450.74 |
| Total Indirect Costs | 51,665.83 | 678,082.04 | 678,082.04 |
| 2008-2009 Direct Costs | 6,657,546.85 | 6,081,213.77 | 6,081,213.77 |
| 2010-2011 Rate | 0.78* | 11.15* | 11.15** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,140,200.93 | 5,615,190.49 | 5,615,190.49 |
| Indirect costs based on rate ** multiplied by actual direct costs | 47,893.57 | 626,093.74 | 626,093.74 |
| 2010-2011 Actual Indirect Costs | 75,457.37 | 600,467.81 | 600,467.81 |
| 2008-2009 Fixed Carry Forward | 34,632.39 | -15,450.74 | -15,450.74 |
| Total Indirect Costs | 40,824.98 | 615,918.55 | 615,918.55 |
| Over/(Under) Recovery | 7,068.59 | 10,175.19 | 10,175.19 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 75,457.37 | 600,467.81 | 600,467.81 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 7,068.59 | 10,175.19 | 10,175.19 |
| Total Projected Indirect 2012-2013 (Numerator) | 68,388.78 | 590,292.62 | 590,292.62 |
| Direct Costs | 6,140,200.93 | 5,615,190.49 | 5,615,190.49 |
| Rate for 2012-2013 ** | 1.11* | 10.51* | 10.51** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 68030**
**Form R0418**

*** Final ***

Fairview Area School District
1879 EAST MILLER RD
FAIRVIEW, MI 48621

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 128,225.20 | 380,669.86 | 380,669.86 |
| 2008-2009 Fixed Carry Forward | -69,880.66 | 0.00 | -74,604.47 |
| Total Indirect Costs | 198,105.86 | 380,669.86 | 455,274.33 |
| 2008-2009 Direct Costs | 2,631,685.07 | 2,379,240.41 | 2,379,240.41 |
| 2010-2011 Rate | 7.53* | 16.00* | 19.14** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,715,222.27 | 2,482,372.71 | 2,482,372.71 |
| Indirect costs based on rate ** multiplied by actual direct costs | 204,456.24 | 372,355.91 | 475,126.14 |
| 2010-2011 Actual Indirect Costs | 114,130.33 | 346,979.89 | 346,979.89 |
| 2008-2009 Fixed Carry Forward | -69,880.66 | 0.00 | -74,604.47 |
| Total Indirect Costs | 184,010.99 | 346,979.89 | 421,584.36 |
| Over/(Under) Recovery | 20,445.25 | 0.00 | 53,541.78 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 114,130.33 | 346,979.89 | 346,979.89 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 20,445.25 | 0.00 | 53,541.78 |
| Total Projected Indirect 2012-2013 (Numerator) | 93,685.08 | 346,979.89 | 293,438.11 |
| Direct Costs | 2,715,222.27 | 2,482,372.71 | 2,482,372.71 |
| Rate for 2012-2013 ** | 3.45* | 13.98* | 11.82** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 69020**
**Form R0418**

*** Final ***

Gaylord Community Schools
615 S Elm Ave
Gaylord, MI 49735

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 775,463.11 | 3,134,685.03 | 3,134,685.03 |
| 2008-2009 Fixed Carry Forward | -70,972.25 | 27,567.50 | 33,102.72 |
| Total Indirect Costs | 846,435.36 | 3,107,117.53 | 3,101,582.31 |
| 2008-2009 Direct Costs | 25,922,951.65 | 23,563,729.73 | 23,563,729.73 |
| 2010-2011 Rate | 3.27* | 13.19* | 13.16** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 26,861,237.79 | 24,618,427.03 | 24,618,427.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 878,362.48 | 3,247,170.53 | 3,239,785.00 |
| 2010-2011 Actual Indirect Costs | 734,666.96 | 2,977,477.72 | 2,977,477.72 |
| 2008-2009 Fixed Carry Forward | -70,972.25 | 27,567.50 | 33,102.72 |
| Total Indirect Costs | 805,639.21 | 2,949,910.22 | 2,944,375.00 |
| Over/(Under) Recovery | 72,723.27 | 297,260.31 | 295,410.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 734,666.96 | 2,977,477.72 | 2,977,477.72 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 72,723.27 | 297,260.31 | 295,410.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 661,943.69 | 2,680,217.41 | 2,682,067.72 |
| Direct Costs | 26,861,237.79 | 24,618,427.03 | 24,618,427.03 |
| Rate for 2012-2013 ** | 2.46* | 10.89* | 10.89** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 69030**
**Form R0418**

*** Final ***

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 182,890.75 | 1,024,186.09 | 1,024,186.09 |
| 2008-2009 Fixed Carry Forward | 14,444.89 | -45,657.03 | -46,529.39 |
| Total Indirect Costs | 168,445.86 | 1,069,843.12 | 1,070,715.48 |
| 2008-2009 Direct Costs | 7,717,817.22 | 6,876,521.88 | 6,876,521.88 |
| 2010-2011 Rate | 2.18* | 15.56* | 15.57** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,627,212.75 | 6,858,835.36 | 6,858,835.36 |
| Indirect costs based on rate ** multiplied by actual direct costs | 166,273.24 | 1,028,825.30 | 1,067,920.67 |
| 2010-2011 Actual Indirect Costs | 146,994.94 | 915,372.33 | 915,372.33 |
| 2008-2009 Fixed Carry Forward | 14,444.89 | -45,657.03 | -46,529.39 |
| Total Indirect Costs | 132,550.05 | 961,029.36 | 961,901.72 |
| Over/(Under) Recovery | 33,723.19 | 0.00 | 106,018.95 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 146,994.94 | 915,372.33 | 915,372.33 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 33,723.19 | 0.00 | 106,018.95 |
| Total Projected Indirect 2012-2013 (Numerator) | 113,271.75 | 915,372.33 | 809,353.38 |
| Direct Costs | 7,627,212.75 | 6,858,835.36 | 6,858,835.36 |
| Rate for 2012-2013 ** | 1.49* | 13.35* | 11.80** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 69040**
**Form R0418**

*** Final ***

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,625.00 | 245,485.12 | 245,485.12 |
| 2008-2009 Fixed Carry Forward | 4,079.67 | -3,998.41 | -6,887.91 |
| Total Indirect Costs | 545.33 | 249,483.53 | 252,373.03 |
| 2008-2009 Direct Costs | 1,889,233.59 | 1,648,373.47 | 1,648,373.47 |
| 2010-2011 Rate | 0.03* | 15.14* | 15.31** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,677,905.05 | 1,440,440.19 | 1,440,440.19 |
| Indirect costs based on rate ** multiplied by actual direct costs | 503.37 | 216,066.03 | 220,531.39 |
| 2010-2011 Actual Indirect Costs | 3,433.00 | 240,897.86 | 240,897.86 |
| 2008-2009 Fixed Carry Forward | 4,079.67 | -3,998.41 | -6,887.91 |
| Total Indirect Costs | -646.67 | 244,896.27 | 247,785.77 |
| Over/(Under) Recovery | 1,150.04 | 0.00 | -27,254.38 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,433.00 | 240,897.86 | 240,897.86 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,150.04 | 0.00 | -27,254.38 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,282.96 | 240,897.86 | 268,152.24 |
| Direct Costs | 1,677,905.05 | 1,440,440.19 | 1,440,440.19 |
| Rate for 2012-2013 ** | 0.14* | 16.72* | 18.62** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70000**
**Form R0418**

*** Final ***

Ottawa Area ISD
13565 PORT SHELDON ST
HOLLAND, MI 49424

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,131,141.11 | 5,594,419.80 | 5,594,419.80 |
| 2008-2009 Fixed Carry Forward | 251,637.44 | 0.00 | 0.00 |
| Total Indirect Costs | 2,879,503.67 | 5,594,419.80 | 5,594,419.80 |
| 2008-2009 Direct Costs | 34,256,969.47 | 31,793,690.78 | 31,793,690.78 |
| 2010-2011 Rate | 8.41* | 17.60* | 17.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 36,165,135.50 | 33,966,933.17 | 33,966,933.17 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,041,487.90 | 5,095,039.98 | 5,978,180.24 |
| 2010-2011 Actual Indirect Costs | 3,736,376.06 | 5,934,578.39 | 5,934,578.39 |
| 2008-2009 Fixed Carry Forward | 251,637.44 | 0.00 | 0.00 |
| Total Indirect Costs | 3,484,738.62 | 5,934,578.39 | 5,934,578.39 |
| Over/(Under) Recovery | -443,250.72 | 0.00 | 43,601.85 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,736,376.06 | 5,934,578.39 | 5,934,578.39 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -443,250.72 | 0.00 | 43,601.85 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,179,626.78 | 5,934,578.39 | 5,890,976.54 |
| Direct Costs | 36,165,135.50 | 33,966,933.17 | 33,966,933.17 |
| Rate for 2012-2013 ** | 11.56* | 17.47* | 17.34** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70010**
**Form R0418**

*** Final ***

Grand Haven Area Public Schools
1415 SOUTH BEECHTREE ST
GRAND HAVEN, MI 49417

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,493,378.82 | 6,992,935.62 | 6,992,935.62 |
| 2008-2009 Fixed Carry Forward | 91,001.78 | 277,353.06 | 215,092.26 |
| Total Indirect Costs | 1,402,377.04 | 6,715,582.56 | 6,777,843.36 |
| 2008-2009 Direct Costs | 55,296,054.59 | 49,796,497.79 | 49,796,497.79 |
| 2010-2011 Rate | 2.54* | 13.49* | 13.61** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 56,710,596.87 | 51,862,542.53 | 51,862,542.53 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,440,449.16 | 6,996,256.99 | 7,058,492.04 |
| 2010-2011 Actual Indirect Costs | 1,244,952.40 | 6,096,328.74 | 6,096,328.74 |
| 2008-2009 Fixed Carry Forward | 91,001.78 | 277,353.06 | 215,092.26 |
| Total Indirect Costs | 1,153,950.62 | 5,818,975.68 | 5,881,236.48 |
| Over/(Under) Recovery | 286,498.54 | 1,177,281.31 | 1,177,255.56 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,244,952.40 | 6,096,328.74 | 6,096,328.74 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 286,498.54 | 1,177,281.31 | 1,177,255.56 |
| Total Projected Indirect 2012-2013 (Numerator) | 958,453.86 | 4,919,047.43 | 4,919,073.18 |
| Direct Costs | 56,710,596.87 | 51,862,542.53 | 51,862,542.53 |
| Rate for 2012-2013 ** | 1.69* | 9.48* | 9.48** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70020**
**Form R0418**

*** Final ***

Holland City School District
156 WEST 11TH ST
HOLLAND, MI 49423

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,778,159.86 | 5,397,354.07 | 5,397,354.07 |
| 2008-2009 Fixed Carry Forward | 284,773.70 | 0.00 | 220,463.92 |
| Total Indirect Costs | 1,493,386.16 | 5,397,354.07 | 5,176,890.15 |
| 2008-2009 Direct Costs | 40,268,822.50 | 36,649,628.29 | 36,649,628.29 |
| 2010-2011 Rate | 3.71* | 14.73* | 14.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 42,305,609.77 | 39,056,299.48 | 39,056,299.48 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,569,538.12 | 5,752,992.91 | 5,518,655.12 |
| 2010-2011 Actual Indirect Costs | 1,152,343.99 | 4,401,654.28 | 4,401,654.28 |
| 2008-2009 Fixed Carry Forward | 284,773.70 | 0.00 | 220,463.92 |
| Total Indirect Costs | 867,570.29 | 4,401,654.28 | 4,181,190.36 |
| Over/(Under) Recovery | 701,967.83 | 1,351,338.63 | 1,337,464.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,152,343.99 | 4,401,654.28 | 4,401,654.28 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 701,967.83 | 1,351,338.63 | 1,337,464.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 450,376.16 | 3,050,315.65 | 3,064,189.52 |
| Direct Costs | 42,305,609.77 | 39,056,299.48 | 39,056,299.48 |
| Rate for 2012-2013 ** | 1.06* | 7.81* | 7.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70040**
**Form R0418**

*** Final ***

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 956,604.33 | 3,210,425.93 | 3,210,425.93 |
| 2008-2009 Fixed Carry Forward | -66,414.67 | 0.00 | -3,193.06 |
| Total Indirect Costs | 1,023,019.00 | 3,210,425.93 | 3,213,618.99 |
| 2008-2009 Direct Costs | 18,346,309.65 | 16,092,488.05 | 16,092,488.05 |
| 2010-2011 Rate | 5.58* | 19.95* | 19.97** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,625,363.28 | 17,208,634.49 | 17,208,634.49 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,095,095.27 | 2,581,295.17 | 3,436,564.31 |
| 2010-2011 Actual Indirect Costs | 958,369.24 | 3,375,098.03 | 3,375,098.03 |
| 2008-2009 Fixed Carry Forward | -66,414.67 | 0.00 | -3,193.06 |
| Total Indirect Costs | 1,024,783.91 | 3,375,098.03 | 3,378,291.09 |
| Over/(Under) Recovery | 70,311.36 | 0.00 | 58,273.22 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 958,369.24 | 3,375,098.03 | 3,375,098.03 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 70,311.36 | 0.00 | 58,273.22 |
| Total Projected Indirect 2012-2013 (Numerator) | 888,057.88 | 3,375,098.03 | 3,316,824.81 |
| Direct Costs | 19,625,363.28 | 17,208,634.49 | 17,208,634.49 |
| Rate for 2012-2013 ** | 4.53* | 19.61* | 19.27** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70070**
**Form R0418**

*** Final ***

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,105,846.20 | 8,653,011.25 | 8,653,011.25 |
| 2008-2009 Fixed Carry Forward | -37,150.79 | 0.00 | 748,160.50 |
| Total Indirect Costs | 2,142,996.99 | 8,653,011.25 | 7,904,850.75 |
| 2008-2009 Direct Costs | 67,441,023.53 | 60,893,858.48 | 60,893,858.48 |
| 2010-2011 Rate | 3.18* | 14.21* | 12.98** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 69,059,062.62 | 62,720,755.75 | 62,720,755.75 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,196,078.19 | 8,912,619.39 | 8,141,154.10 |
| 2010-2011 Actual Indirect Costs | 1,750,139.60 | 8,088,446.47 | 8,088,446.47 |
| 2008-2009 Fixed Carry Forward | -37,150.79 | 0.00 | 748,160.50 |
| Total Indirect Costs | 1,787,290.39 | 8,088,446.47 | 7,340,285.97 |
| Over/(Under) Recovery | 408,787.80 | 824,172.92 | 800,868.13 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,750,139.60 | 8,088,446.47 | 8,088,446.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 408,787.80 | 824,172.92 | 800,868.13 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,341,351.80 | 7,264,273.55 | 7,287,578.34 |
| Direct Costs | 69,059,062.62 | 62,720,755.75 | 62,720,755.75 |
| Rate for 2012-2013 ** | 1.94* | 11.58* | 11.62** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70120**
**Form R0418**

*** Final ***

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 738,207.04 | 3,013,295.79 | 3,013,295.79 |
| 2008-2009 Fixed Carry Forward | -75,676.57 | 0.00 | -131,638.06 |
| Total Indirect Costs | 813,883.61 | 3,013,295.79 | 3,144,933.85 |
| 2008-2009 Direct Costs | 21,356,377.80 | 19,081,289.05 | 19,081,289.05 |
| 2010-2011 Rate | 3.81* | 15.79* | 16.48** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,758,856.76 | 20,368,232.44 | 20,368,232.44 |
| Indirect costs based on rate ** multiplied by actual direct costs | 867,112.44 | 3,055,234.87 | 3,356,684.71 |
| 2010-2011 Actual Indirect Costs | 769,309.75 | 3,159,934.07 | 3,159,934.07 |
| 2008-2009 Fixed Carry Forward | -75,676.57 | 0.00 | -131,638.06 |
| Total Indirect Costs | 844,986.32 | 3,159,934.07 | 3,291,572.13 |
| Over/(Under) Recovery | 22,126.12 | 0.00 | 65,112.58 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 769,309.75 | 3,159,934.07 | 3,159,934.07 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 22,126.12 | 0.00 | 65,112.58 |
| Total Projected Indirect 2012-2013 (Numerator) | 747,183.63 | 3,159,934.07 | 3,094,821.49 |
| Direct Costs | 22,758,856.76 | 20,368,232.44 | 20,368,232.44 |
| Rate for 2012-2013 ** | 3.28* | 15.51* | 15.19** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70175**
**Form R0418**

*** Final ***

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,042,577.17 | 4,538,742.33 | 4,538,742.33 |
| 2008-2009 Fixed Carry Forward | 37,293.85 | -179,557.71 | -179,557.71 |
| Total Indirect Costs | 1,005,283.32 | 4,718,300.04 | 4,718,300.04 |
| 2008-2009 Direct Costs | 44,077,552.09 | 40,581,386.93 | 40,581,386.93 |
| 2010-2011 Rate | 2.28* | 11.63* | 11.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 43,900,644.18 | 41,144,896.89 | 41,144,896.89 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,000,934.69 | 4,785,151.51 | 4,785,151.51 |
| 2010-2011 Actual Indirect Costs | 990,066.39 | 3,745,813.68 | 3,745,813.68 |
| 2008-2009 Fixed Carry Forward | 37,293.85 | -179,557.71 | -179,557.71 |
| Total Indirect Costs | 952,772.54 | 3,925,371.39 | 3,925,371.39 |
| Over/(Under) Recovery | 48,162.15 | 859,780.12 | 859,780.12 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 990,066.39 | 3,745,813.68 | 3,745,813.68 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 48,162.15 | 859,780.12 | 859,780.12 |
| Total Projected Indirect 2012-2013 (Numerator) | 941,904.24 | 2,886,033.56 | 2,886,033.56 |
| Direct Costs | 43,900,644.18 | 41,144,896.89 | 41,144,896.89 |
| Rate for 2012-2013 ** | 2.15* | 7.01* | 7.01** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70190**
**Form R0418**

*** Final ***

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,445,205.84 | 5,580,540.59 | 5,580,540.59 |
| 2008-2009 Fixed Carry Forward | 29,388.51 | 505,449.54 | 478,601.40 |
| Total Indirect Costs | 1,415,817.33 | 5,075,091.05 | 5,101,939.19 |
| 2008-2009 Direct Costs | 46,136,646.89 | 42,001,312.14 | 42,001,312.14 |
| 2010-2011 Rate | 3.07* | 12.08* | 12.15** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 51,293,953.02 | 47,206,215.48 | 47,206,215.48 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,574,724.36 | 5,702,510.83 | 5,735,555.18 |
| 2010-2011 Actual Indirect Costs | 1,647,841.62 | 5,735,579.16 | 5,735,579.16 |
| 2008-2009 Fixed Carry Forward | 29,388.51 | 505,449.54 | 478,601.40 |
| Total Indirect Costs | 1,618,453.11 | 5,230,129.62 | 5,256,977.76 |
| Over/(Under) Recovery | -43,728.75 | 472,381.21 | 478,577.42 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,647,841.62 | 5,735,579.16 | 5,735,579.16 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -43,728.75 | 472,381.21 | 478,577.42 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,691,570.37 | 5,263,197.95 | 5,257,001.74 |
| Direct Costs | 51,293,953.02 | 47,206,215.48 | 47,206,215.48 |
| Rate for 2012-2013 ** | 3.30* | 11.15* | 11.14** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70300**
**Form R0418**

*** Final ***

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 538,491.76 | 2,908,158.38 | 2,908,158.38 |
| 2008-2009 Fixed Carry Forward | 23,738.96 | 0.00 | 41,965.04 |
| Total Indirect Costs | 514,752.80 | 2,908,158.38 | 2,866,193.34 |
| 2008-2009 Direct Costs | 21,959,438.08 | 19,589,771.46 | 19,589,771.46 |
| 2010-2011 Rate | 2.34* | 14.85* | 14.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,884,295.65 | 20,956,966.59 | 20,956,966.59 |
| Indirect costs based on rate ** multiplied by actual direct costs | 535,492.52 | 3,112,109.54 | 3,066,004.21 |
| 2010-2011 Actual Indirect Costs | 416,918.53 | 2,344,247.59 | 2,344,247.59 |
| 2008-2009 Fixed Carry Forward | 23,738.96 | 0.00 | 41,965.04 |
| Total Indirect Costs | 393,179.57 | 2,344,247.59 | 2,302,282.55 |
| Over/(Under) Recovery | 142,312.95 | 767,861.95 | 763,721.66 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 416,918.53 | 2,344,247.59 | 2,344,247.59 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 142,312.95 | 767,861.95 | 763,721.66 |
| Total Projected Indirect 2012-2013 (Numerator) | 274,605.58 | 1,576,385.64 | 1,580,525.93 |
| Direct Costs | 22,884,295.65 | 20,956,966.59 | 20,956,966.59 |
| Rate for 2012-2013 ** | 1.20* | 7.52* | 7.54** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70350**
**Form R0418**

*** Final ***

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,394,034.63 | 6,417,667.25 | 6,417,667.25 |
| 2008-2009 Fixed Carry Forward | -250,416.21 | -550,154.57 | -564,653.13 |
| Total Indirect Costs | 1,644,450.84 | 6,967,821.82 | 6,982,320.38 |
| 2008-2009 Direct Costs | 45,798,564.37 | 40,774,931.75 | 40,774,931.75 |
| 2010-2011 Rate | 3.59* | 17.09* | 17.12** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 50,984,518.08 | 45,790,355.51 | 45,790,355.51 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,830,344.20 | 6,868,553.33 | 7,839,308.86 |
| 2010-2011 Actual Indirect Costs | 1,419,786.49 | 6,613,949.06 | 6,613,949.06 |
| 2008-2009 Fixed Carry Forward | -250,416.21 | -550,154.57 | -564,653.13 |
| Total Indirect Costs | 1,670,202.70 | 7,164,103.63 | 7,178,602.19 |
| Over/(Under) Recovery | 160,141.50 | 0.00 | 660,706.67 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,419,786.49 | 6,613,949.06 | 6,613,949.06 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 160,141.50 | 0.00 | 660,706.67 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,259,644.99 | 6,613,949.06 | 5,953,242.39 |
| Direct Costs | 50,984,518.08 | 45,790,355.51 | 45,790,355.51 |
| Rate for 2012-2013 ** | 2.47* | 14.44* | 13.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70901**
**Form R0418**

*** Final ***

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 45,349.00 | 205,644.00 | 205,644.00 |
| 2008-2009 Fixed Carry Forward | 14,842.09 | 0.00 | -21,153.33 |
| Total Indirect Costs | 30,506.91 | 205,644.00 | 226,797.33 |
| 2008-2009 Direct Costs | 1,384,896.00 | 1,224,601.00 | 1,224,601.00 |
| 2010-2011 Rate | 2.20* | 16.79* | 18.52** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,218,032.81 | 1,118,769.07 | 1,118,769.07 |
| Indirect costs based on rate ** multiplied by actual direct costs | 26,796.72 | 167,815.36 | 207,196.03 |
| 2010-2011 Actual Indirect Costs | 40,000.00 | 139,263.74 | 139,263.74 |
| 2008-2009 Fixed Carry Forward | 14,842.09 | 0.00 | -21,153.33 |
| Total Indirect Costs | 25,157.91 | 139,263.74 | 160,417.07 |
| Over/(Under) Recovery | 1,638.81 | 0.00 | 46,778.96 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 40,000.00 | 139,263.74 | 139,263.74 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,638.81 | 0.00 | 46,778.96 |
| Total Projected Indirect 2012-2013 (Numerator) | 38,361.19 | 139,263.74 | 92,484.78 |
| Direct Costs | 1,218,032.81 | 1,118,769.07 | 1,118,769.07 |
| Rate for 2012-2013 ** | 3.15* | 12.45* | 8.27** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70902**
**Form R0418**

*** Final ***

West MI Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 888.31 | 198,659.97 | 198,659.97 |
| 2008-2009 Fixed Carry Forward | 0.00 | -7,592.59 | -7,592.59 |
| Total Indirect Costs | 888.31 | 206,252.56 | 206,252.56 |
| 2008-2009 Direct Costs | 2,900,153.44 | 2,702,381.78 | 2,702,381.78 |
| 2010-2011 Rate | 0.03* | 7.63* | 7.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,760,599.03 | 2,623,054.49 | 2,623,054.49 |
| Indirect costs based on rate ** multiplied by actual direct costs | 828.18 | 200,139.06 | 200,139.06 |
| 2010-2011 Actual Indirect Costs | 16,199.88 | 153,744.42 | 153,744.42 |
| 2008-2009 Fixed Carry Forward | 0.00 | -7,592.59 | -7,592.59 |
| Total Indirect Costs | 16,199.88 | 161,337.01 | 161,337.01 |
| Over/(Under) Recovery | -15,371.70 | 38,802.05 | 38,802.05 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 16,199.88 | 153,744.42 | 153,744.42 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -15,371.70 | 38,802.05 | 38,802.05 |
| Total Projected Indirect 2012-2013 (Numerator) | 31,571.58 | 114,942.37 | 114,942.37 |
| Direct Costs | 2,760,599.03 | 2,623,054.49 | 2,623,054.49 |
| Rate for 2012-2013 ** | 1.14* | 4.38* | 4.38** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70904**
**Form R0418**

*** Final ***

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 321,819.12 | 817,085.98 | 817,085.98 |
| 2008-2009 Fixed Carry Forward | 22,457.22 | 0.00 | 47,081.23 |
| Total Indirect Costs | 299,361.90 | 817,085.98 | 770,004.75 |
| 2008-2009 Direct Costs | 5,089,457.24 | 4,594,190.38 | 4,594,190.38 |
| 2010-2011 Rate | 5.88* | 17.79* | 16.76** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,778,878.96 | 5,360,460.60 | 5,360,460.60 |
| Indirect costs based on rate ** multiplied by actual direct costs | 339,798.08 | 804,069.09 | 898,413.20 |
| 2010-2011 Actual Indirect Costs | 312,320.56 | 730,738.92 | 730,738.92 |
| 2008-2009 Fixed Carry Forward | 22,457.22 | 0.00 | 47,081.23 |
| Total Indirect Costs | 289,863.34 | 730,738.92 | 683,657.69 |
| Over/(Under) Recovery | 49,934.74 | 0.00 | 214,755.51 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 312,320.56 | 730,738.92 | 730,738.92 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 49,934.74 | 0.00 | 214,755.51 |
| Total Projected Indirect 2012-2013 (Numerator) | 262,385.82 | 730,738.92 | 515,983.41 |
| Direct Costs | 5,778,878.96 | 5,360,460.60 | 5,360,460.60 |
| Rate for 2012-2013 ** | 4.54* | 13.63* | 9.63** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70905**
**Form R0418**

*** Final ***

Vanderbilt Charter Academy
301 WEST 16TH ST
HOLLAND, MI 49423

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 156,408.00 | 969,956.00 | 969,956.00 |
| 2008-2009 Fixed Carry Forward | -20,835.41 | 0.00 | 0.00 |
| Total Indirect Costs | 177,243.41 | 969,956.00 | 969,956.00 |
| 2008-2009 Direct Costs | 4,105,625.00 | 3,292,077.00 | 3,292,077.00 |
| 2010-2011 Rate | 4.32* | 29.46* | 29.46** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,400,269.00 | 3,582,848.00 | 3,582,848.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 190,091.62 | 537,427.20 | 895,712.00 |
| 2010-2011 Actual Indirect Costs | 171,819.00 | 989,240.00 | 989,240.00 |
| 2008-2009 Fixed Carry Forward | -20,835.41 | 0.00 | 0.00 |
| Total Indirect Costs | 192,654.41 | 989,240.00 | 989,240.00 |
| Over/(Under) Recovery | -2,562.79 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 171,819.00 | 989,240.00 | 989,240.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -2,562.79 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 174,381.79 | 989,240.00 | 989,240.00 |
| Direct Costs | 4,400,269.00 | 3,582,848.00 | 3,582,848.00 |
| Rate for 2012-2013 ** | 3.96* | 27.61* | 27.61** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70906**
**Form R0418**

*** Final ***

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 381,698.00 | 1,512,534.00 | 1,512,534.00 |
| 2008-2009 Fixed Carry Forward | -49,892.62 | 0.00 | 0.00 |
| Total Indirect Costs | 431,590.62 | 1,512,534.00 | 1,512,534.00 |
| 2008-2009 Direct Costs | 5,486,450.00 | 4,355,614.00 | 4,355,614.00 |
| 2010-2011 Rate | 7.87* | 34.73* | 34.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,622,383.00 | 4,525,216.00 | 4,525,216.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 442,481.54 | 678,782.40 | 1,131,304.00 |
| 2010-2011 Actual Indirect Costs | 423,412.00 | 1,520,579.00 | 1,520,579.00 |
| 2008-2009 Fixed Carry Forward | -49,892.62 | 0.00 | 0.00 |
| Total Indirect Costs | 473,304.62 | 1,520,579.00 | 1,520,579.00 |
| Over/(Under) Recovery | -30,823.08 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 423,412.00 | 1,520,579.00 | 1,520,579.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -30,823.08 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 454,235.08 | 1,520,579.00 | 1,520,579.00 |
| Direct Costs | 5,622,383.00 | 4,525,216.00 | 4,525,216.00 |
| Rate for 2012-2013 ** | 8.08* | 33.60* | 33.60** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 70907**
**Form R0418**

*** Final ***

Wavecrest Career Academy
633 APPLE AVE
HOLLAND, MI 49423

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 75,976.06 | 221,743.37 | 221,743.37 |
| 2008-2009 Fixed Carry Forward | 9,604.78 | 0.00 | -7,212.13 |
| Total Indirect Costs | 66,371.28 | 221,743.37 | 228,955.50 |
| 2008-2009 Direct Costs | 1,076,488.53 | 930,721.22 | 930,721.22 |
| 2010-2011 Rate | 6.17* | 23.82* | 24.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,199,585.99 | 1,061,847.35 | 1,061,847.35 |
| Indirect costs based on rate ** multiplied by actual direct costs | 74,014.46 | 159,277.10 | 261,214.45 |
| 2010-2011 Actual Indirect Costs | 73,179.55 | 210,918.19 | 210,918.19 |
| 2008-2009 Fixed Carry Forward | 9,604.78 | 0.00 | -7,212.13 |
| Total Indirect Costs | 63,574.77 | 210,918.19 | 218,130.32 |
| Over/(Under) Recovery | 10,439.69 | 0.00 | 43,084.13 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 73,179.55 | 210,918.19 | 210,918.19 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 10,439.69 | 0.00 | 43,084.13 |
| Total Projected Indirect 2012-2013 (Numerator) | 62,739.86 | 210,918.19 | 167,834.06 |
| Direct Costs | 1,199,585.99 | 1,061,847.35 | 1,061,847.35 |
| Rate for 2012-2013 ** | 5.23* | 19.86* | 15.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 71050**
**Form R0418**

*** Final ***

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 279,416.83 | 984,646.32 | 984,646.32 |
| 2008-2009 Fixed Carry Forward | -30,592.55 | -76,184.29 | -75,401.97 |
| Total Indirect Costs | 310,009.38 | 1,060,830.61 | 1,060,048.29 |
| 2008-2009 Direct Costs | 6,790,038.81 | 6,084,809.32 | 6,084,809.32 |
| 2010-2011 Rate | 4.57* | 17.43* | 17.42** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,939,372.65 | 5,356,395.71 | 5,356,395.71 |
| Indirect costs based on rate ** multiplied by actual direct costs | 271,429.33 | 803,459.36 | 933,084.13 |
| 2010-2011 Actual Indirect Costs | 195,196.77 | 778,173.71 | 778,173.71 |
| 2008-2009 Fixed Carry Forward | -30,592.55 | -76,184.29 | -75,401.97 |
| Total Indirect Costs | 225,789.32 | 854,358.00 | 853,575.68 |
| Over/(Under) Recovery | 45,640.01 | 0.00 | 79,508.45 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 195,196.77 | 778,173.71 | 778,173.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 45,640.01 | 0.00 | 79,508.45 |
| Total Projected Indirect 2012-2013 (Numerator) | 149,556.76 | 778,173.71 | 698,665.26 |
| Direct Costs | 5,939,372.65 | 5,356,395.71 | 5,356,395.71 |
| Rate for 2012-2013 ** | 2.52* | 14.53* | 13.04** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 71060**
**Form R0418**

*** Final ***

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 92,433.93 | 360,789.49 | 360,789.49 |
| 2008-2009 Fixed Carry Forward | -24,457.68 | 0.00 | -53,746.24 |
| Total Indirect Costs | 116,891.61 | 360,789.49 | 414,535.73 |
| 2008-2009 Direct Costs | 2,276,486.69 | 2,008,131.13 | 2,008,131.13 |
| 2010-2011 Rate | 5.13* | 17.97* | 20.64** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,139,926.74 | 1,917,341.00 | 1,917,341.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 109,778.24 | 287,601.15 | 395,739.18 |
| 2010-2011 Actual Indirect Costs | 105,215.57 | 327,801.31 | 327,801.31 |
| 2008-2009 Fixed Carry Forward | -24,457.68 | 0.00 | -53,746.24 |
| Total Indirect Costs | 129,673.25 | 327,801.31 | 381,547.55 |
| Over/(Under) Recovery | -19,895.01 | 0.00 | 14,191.63 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 105,215.57 | 327,801.31 | 327,801.31 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -19,895.01 | 0.00 | 14,191.63 |
| Total Projected Indirect 2012-2013 (Numerator) | 125,110.58 | 327,801.31 | 313,609.68 |
| Direct Costs | 2,139,926.74 | 1,917,341.00 | 1,917,341.00 |
| Rate for 2012-2013 ** | 5.85* | 17.10* | 16.36** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 71080**
**Form R0418**

*** Final ***

Rogers City Area Schools
251 WEST HURON AVE
ROGERS CITY, MI 49779

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 118,288.41 | 578,854.10 | 578,854.10 |
| 2008-2009 Fixed Carry Forward | 10,749.55 | 0.00 | 36,833.95 |
| Total Indirect Costs | 107,538.86 | 578,854.10 | 542,020.15 |
| 2008-2009 Direct Costs | 4,780,397.56 | 4,319,831.87 | 4,319,831.87 |
| 2010-2011 Rate | 2.25* | 13.40* | 12.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,625,096.78 | 4,204,230.77 | 4,204,230.77 |
| Indirect costs based on rate ** multiplied by actual direct costs | 104,064.68 | 563,366.92 | 527,630.96 |
| 2010-2011 Actual Indirect Costs | 116,409.98 | 537,275.99 | 537,275.99 |
| 2008-2009 Fixed Carry Forward | 10,749.55 | 0.00 | 36,833.95 |
| Total Indirect Costs | 105,660.43 | 537,275.99 | 500,442.04 |
| Over/(Under) Recovery | -1,595.75 | 26,090.93 | 27,188.92 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 116,409.98 | 537,275.99 | 537,275.99 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,595.75 | 26,090.93 | 27,188.92 |
| Total Projected Indirect 2012-2013 (Numerator) | 118,005.73 | 511,185.06 | 510,087.07 |
| Direct Costs | 4,625,096.78 | 4,204,230.77 | 4,204,230.77 |
| Rate for 2012-2013 ** | 2.55* | 12.16* | 12.13** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 71902**
**Form R0418**

*** Final ***

Presque Isle Academy II
21045 M 68 HWY
ONAWAY, MI 49765

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 33,713.50 | 98,596.47 | 98,596.47 |
| 2008-2009 Fixed Carry Forward | -2,189.86 | 0.00 | 0.00 |
| Total Indirect Costs | 35,903.36 | 98,596.47 | 98,596.47 |
| 2008-2009 Direct Costs | 390,104.93 | 325,221.96 | 325,221.96 |
| 2010-2011 Rate | 9.20* | 30.32* | 30.32** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 454,655.58 | 376,562.90 | 376,562.90 |
| Indirect costs based on rate ** multiplied by actual direct costs | 41,828.31 | 56,484.44 | 94,140.73 |
| 2010-2011 Actual Indirect Costs | 23,850.10 | 101,942.78 | 101,942.78 |
| 2008-2009 Fixed Carry Forward | -2,189.86 | 0.00 | 0.00 |
| Total Indirect Costs | 26,039.96 | 101,942.78 | 101,942.78 |
| Over/(Under) Recovery | 15,788.35 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 23,850.10 | 101,942.78 | 101,942.78 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 15,788.35 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 8,061.75 | 101,942.78 | 101,942.78 |
| Direct Costs | 454,655.58 | 376,562.90 | 376,562.90 |
| Rate for 2012-2013 ** | 1.77* | 27.07* | 27.07** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 72000**
**Form R0418**

*** Final ***

C.O.O.R. ISD
P.O. Box 827
Roscommon, MI 48653

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 107,177.63 | 196,405.87 | 196,405.87 |
| 2008-2009 Fixed Carry Forward | -69,497.87 | -96,079.03 | -96,079.03 |
| Total Indirect Costs | 176,675.50 | 292,484.90 | 292,484.90 |
| 2008-2009 Direct Costs | 7,689,746.65 | 7,600,518.41 | 7,600,518.41 |
| 2010-2011 Rate | 2.30* | 3.85* | 3.85** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,531,427.60 | 8,424,338.18 | 8,424,338.18 |
| Indirect costs based on rate ** multiplied by actual direct costs | 196,222.83 | 324,337.02 | 324,337.02 |
| 2010-2011 Actual Indirect Costs | 139,024.93 | 246,114.35 | 246,114.35 |
| 2008-2009 Fixed Carry Forward | -69,497.87 | -96,079.03 | -96,079.03 |
| Total Indirect Costs | 208,522.80 | 342,193.38 | 342,193.38 |
| Over/(Under) Recovery | -12,299.97 | -17,856.36 | -17,856.36 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 139,024.93 | 246,114.35 | 246,114.35 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -12,299.97 | -17,856.36 | -17,856.36 |
| Total Projected Indirect 2012-2013 (Numerator) | 151,324.90 | 263,970.71 | 263,970.71 |
| Direct Costs | 8,531,427.60 | 8,424,338.18 | 8,424,338.18 |
| Rate for 2012-2013 ** | 1.77* | 3.13* | 3.13** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 72010**
**Form R0418**

*** Final ***

Roscommon Area Public Schools
P.O. Box 825
Roscommon, MI 48653

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 383,994.97 | 1,630,284.14 | 1,630,284.14 |
| 2008-2009 Fixed Carry Forward | -42,081.39 | 5,912.54 | 5,912.54 |
| Total Indirect Costs | 426,076.36 | 1,624,371.60 | 1,624,371.60 |
| 2008-2009 Direct Costs | 14,265,737.91 | 13,019,448.74 | 13,019,448.74 |
| 2010-2011 Rate | 2.99* | 12.48* | 12.48** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,055,136.46 | 12,851,454.74 | 12,851,454.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 420,248.58 | 1,603,861.55 | 1,603,861.55 |
| 2010-2011 Actual Indirect Costs | 485,085.85 | 1,688,767.57 | 1,688,767.57 |
| 2008-2009 Fixed Carry Forward | -42,081.39 | 5,912.54 | 5,912.54 |
| Total Indirect Costs | 527,167.24 | 1,682,855.03 | 1,682,855.03 |
| Over/(Under) Recovery | -106,918.66 | -78,993.48 | -78,993.48 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 485,085.85 | 1,688,767.57 | 1,688,767.57 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -106,918.66 | -78,993.48 | -78,993.48 |
| Total Projected Indirect 2012-2013 (Numerator) | 592,004.51 | 1,767,761.05 | 1,767,761.05 |
| Direct Costs | 14,055,136.46 | 12,851,454.74 | 12,851,454.74 |
| Rate for 2012-2013 ** | 4.21* | 13.76* | 13.76** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 72020**
**Form R0418**

*** Final ***

Houghton Lake Community Schools
6001 WEST HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 533,679.06 | 1,783,697.15 | 1,783,697.15 |
| 2008-2009 Fixed Carry Forward | -101,453.42 | -165,793.37 | -157,928.26 |
| Total Indirect Costs | 635,132.48 | 1,949,490.52 | 1,941,625.41 |
| 2008-2009 Direct Costs | 14,255,675.51 | 13,005,657.42 | 13,005,657.42 |
| 2010-2011 Rate | 4.46* | 14.99* | 14.93** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,870,054.64 | 12,703,858.78 | 12,703,858.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 618,604.44 | 1,904,308.43 | 1,896,686.12 |
| 2010-2011 Actual Indirect Costs | 614,811.91 | 1,781,007.77 | 1,781,007.77 |
| 2008-2009 Fixed Carry Forward | -101,453.42 | -165,793.37 | -157,928.26 |
| Total Indirect Costs | 716,265.33 | 1,946,801.14 | 1,938,936.03 |
| Over/(Under) Recovery | -97,660.89 | -42,492.71 | -42,249.91 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 614,811.91 | 1,781,007.77 | 1,781,007.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -97,660.89 | -42,492.71 | -42,249.91 |
| Total Projected Indirect 2012-2013 (Numerator) | 712,472.80 | 1,823,500.48 | 1,823,257.68 |
| Direct Costs | 13,870,054.64 | 12,703,858.78 | 12,703,858.78 |
| Rate for 2012-2013 ** | 5.14* | 14.35* | 14.35** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

# Michigan Department of Education
## Carry Forward Calculation
## For Approved 2012-2013 Indirect Cost Rates
## School District 73000
## Form R0418

*** Final ***

Saginaw ISD
6235 GRATIOT RD
SAGINAW, MI 48638

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,442,638.51 | 4,428,424.03 | 4,428,424.03 |
| 2008-2009 Fixed Carry Forward | 262,352.64 | 28,619.17 | 28,619.17 |
| Total Indirect Costs | 1,180,285.87 | 4,399,804.86 | 4,399,804.86 |
| 2008-2009 Direct Costs | 36,447,910.94 | 33,462,125.42 | 33,462,125.42 |
| 2010-2011 Rate | 3.24* | 13.15* | 13.15** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 40,464,946.43 | 38,511,792.57 | 38,511,792.57 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,311,064.26 | 5,064,300.72 | 5,064,300.72 |
| 2010-2011 Actual Indirect Costs | 1,533,627.75 | 3,517,479.93 | 3,517,479.93 |
| 2008-2009 Fixed Carry Forward | 262,352.64 | 28,619.17 | 28,619.17 |
| Total Indirect Costs | 1,271,275.11 | 3,488,860.76 | 3,488,860.76 |
| Over/(Under) Recovery | 39,789.15 | 1,575,439.96 | 1,575,439.96 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,533,627.75 | 3,517,479.93 | 3,517,479.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 39,789.15 | 1,575,439.96 | 1,575,439.96 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,493,838.60 | 1,942,039.97 | 1,942,039.97 |
| Direct Costs | 40,464,946.43 | 38,511,792.57 | 38,511,792.57 |
| Rate for 2012-2013 ** | 3.69* | 5.04* | 5.04** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73010**
**Form R0418**

*** Final ***

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,255,735.65 | 15,520,973.67 | 15,520,973.67 |
| 2008-2009 Fixed Carry Forward | 54,892.62 | 0.00 | 510,158.69 |
| Total Indirect Costs | 4,200,843.03 | 15,520,973.67 | 15,010,814.98 |
| 2008-2009 Direct Costs | 94,113,467.25 | 82,848,229.23 | 82,848,229.23 |
| 2010-2011 Rate | 4.46* | 18.73* | 18.12** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 86,844,004.32 | 77,132,149.68 | 77,132,149.68 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,873,242.59 | 11,569,822.45 | 13,976,345.52 |
| 2010-2011 Actual Indirect Costs | 3,382,677.03 | 13,094,531.67 | 13,094,531.67 |
| 2008-2009 Fixed Carry Forward | 54,892.62 | 0.00 | 510,158.69 |
| Total Indirect Costs | 3,327,784.41 | 13,094,531.67 | 12,584,372.98 |
| Over/(Under) Recovery | 545,458.18 | 0.00 | 1,391,972.54 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,382,677.03 | 13,094,531.67 | 13,094,531.67 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 545,458.18 | 0.00 | 1,391,972.54 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,837,218.85 | 13,094,531.67 | 11,702,559.13 |
| Direct Costs | 86,844,004.32 | 77,132,149.68 | 77,132,149.68 |
| Rate for 2012-2013 ** | 3.27* | 16.98* | 15.17** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73030**
**Form R0418**

*** Final ***

Carrollton Public Schools
P.O. Box 517
Carrollton, MI 48724

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 367,583.75 | 1,670,915.72 | 1,670,915.72 |
| 2008-2009 Fixed Carry Forward | 42,485.64 | 0.00 | 217,545.70 |
| Total Indirect Costs | 325,098.11 | 1,670,915.72 | 1,453,370.02 |
| 2008-2009 Direct Costs | 15,208,803.81 | 13,905,471.84 | 13,905,471.84 |
| 2010-2011 Rate | 2.14* | 12.02* | 10.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,469,752.33 | 16,013,795.62 | 16,013,795.62 |
| Indirect costs based on rate ** multiplied by actual direct costs | 373,852.70 | 1,924,858.23 | 1,673,441.64 |
| 2010-2011 Actual Indirect Costs | 370,287.42 | 1,826,244.13 | 1,826,244.13 |
| 2008-2009 Fixed Carry Forward | 42,485.64 | 0.00 | 217,545.70 |
| Total Indirect Costs | 327,801.78 | 1,826,244.13 | 1,608,698.43 |
| Over/(Under) Recovery | 46,050.92 | 98,614.10 | 64,743.21 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 370,287.42 | 1,826,244.13 | 1,826,244.13 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 46,050.92 | 98,614.10 | 64,743.21 |
| Total Projected Indirect 2012-2013 (Numerator) | 324,236.50 | 1,727,630.03 | 1,761,500.92 |
| Direct Costs | 17,469,752.33 | 16,013,795.62 | 16,013,795.62 |
| Rate for 2012-2013 ** | 1.86* | 10.79* | 11.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73040**
**Form R0418**

*** Final ***

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,241,606.24 | 5,305,217.60 | 5,305,217.60 |
| 2008-2009 Fixed Carry Forward | -31,182.59 | 145,470.44 | 145,470.44 |
| Total Indirect Costs | 1,272,788.83 | 5,159,747.16 | 5,159,747.16 |
| 2008-2009 Direct Costs | 45,505,323.84 | 41,441,712.48 | 41,441,712.48 |
| 2010-2011 Rate | 2.80* | 12.45* | 12.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 40,807,368.66 | 37,699,786.88 | 37,699,786.88 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,142,606.32 | 4,693,623.47 | 4,693,623.47 |
| 2010-2011 Actual Indirect Costs | 1,232,090.37 | 4,339,672.15 | 4,339,672.15 |
| 2008-2009 Fixed Carry Forward | -31,182.59 | 145,470.44 | 145,470.44 |
| Total Indirect Costs | 1,263,272.96 | 4,194,201.71 | 4,194,201.71 |
| Over/(Under) Recovery | -120,666.64 | 499,421.76 | 499,421.76 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,232,090.37 | 4,339,672.15 | 4,339,672.15 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -120,666.64 | 499,421.76 | 499,421.76 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,352,757.01 | 3,840,250.39 | 3,840,250.39 |
| Direct Costs | 40,807,368.66 | 37,699,786.88 | 37,699,786.88 |
| Rate for 2012-2013 ** | 3.31* | 10.19* | 10.19** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73080**
**Form R0418**

*** Final ***

Buena Vista School District
705 NORTH TOWERLINE RD
SAGINAW, MI 48601

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 617,207.30 | 2,230,472.17 | 2,230,472.17 |
| 2008-2009 Fixed Carry Forward | -189,160.98 | 0.00 | 35,451.62 |
| Total Indirect Costs | 806,368.28 | 2,230,472.17 | 2,195,020.55 |
| 2008-2009 Direct Costs | 12,365,748.35 | 10,752,483.48 | 10,752,483.48 |
| 2010-2011 Rate | 6.52* | 20.74* | 20.41** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,895,170.42 | 9,650,779.66 | 9,650,779.66 |
| Indirect costs based on rate ** multiplied by actual direct costs | 710,365.11 | 1,447,616.95 | 1,969,724.13 |
| 2010-2011 Actual Indirect Costs | 423,403.76 | 1,667,794.52 | 1,667,794.52 |
| 2008-2009 Fixed Carry Forward | -189,160.98 | 0.00 | 35,451.62 |
| Total Indirect Costs | 612,564.74 | 1,667,794.52 | 1,632,342.90 |
| Over/(Under) Recovery | 97,800.37 | 0.00 | 337,381.23 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 423,403.76 | 1,667,794.52 | 1,667,794.52 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 97,800.37 | 0.00 | 337,381.23 |
| Total Projected Indirect 2012-2013 (Numerator) | 325,603.39 | 1,667,794.52 | 1,330,413.29 |
| Direct Costs | 10,895,170.42 | 9,650,779.66 | 9,650,779.66 |
| Rate for 2012-2013 ** | 2.99* | 17.28* | 13.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73110**
**Form R0418**

*** Final ***

Chesaning Union Schools
850 NORTH 4TH ST
CHESANING, MI 48616

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 281,960.58 | 1,836,928.56 | 1,836,928.56 |
| 2008-2009 Fixed Carry Forward | -71,868.15 | 0.00 | 141,356.34 |
| Total Indirect Costs | 353,828.73 | 1,836,928.56 | 1,695,572.22 |
| 2008-2009 Direct Costs | 15,220,159.13 | 13,665,191.15 | 13,665,191.15 |
| 2010-2011 Rate | 2.32* | 13.44* | 12.41** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,748,779.55 | 13,327,551.43 | 13,327,551.43 |
| Indirect costs based on rate ** multiplied by actual direct costs | 342,171.69 | 1,791,222.91 | 1,653,949.13 |
| 2010-2011 Actual Indirect Costs | 226,649.53 | 1,647,877.65 | 1,647,877.65 |
| 2008-2009 Fixed Carry Forward | -71,868.15 | 0.00 | 141,356.34 |
| Total Indirect Costs | 298,517.68 | 1,647,877.65 | 1,506,521.31 |
| Over/(Under) Recovery | 43,654.01 | 143,345.26 | 147,427.82 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 226,649.53 | 1,647,877.65 | 1,647,877.65 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 43,654.01 | 143,345.26 | 147,427.82 |
| Total Projected Indirect 2012-2013 (Numerator) | 182,995.52 | 1,504,532.39 | 1,500,449.83 |
| Direct Costs | 14,748,779.55 | 13,327,551.43 | 13,327,551.43 |
| Rate for 2012-2013 ** | 1.24* | 11.29* | 11.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73170**
**Form R0418**

*** Final ***

Birch Run Area Schools
12400 CHURCH ST
BIRCH RUN, MI 48415

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 647,187.56 | 2,384,208.60 | 2,384,208.60 |
| 2008-2009 Fixed Carry Forward | -34,780.44 | 0.00 | -236,826.96 |
| Total Indirect Costs | 681,968.00 | 2,384,208.60 | 2,621,035.56 |
| 2008-2009 Direct Costs | 14,397,870.49 | 12,660,849.45 | 12,660,849.45 |
| 2010-2011 Rate | 4.74* | 18.83* | 20.70** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,420,225.62 | 12,972,093.99 | 12,972,093.99 |
| Indirect costs based on rate ** multiplied by actual direct costs | 683,518.69 | 1,945,814.10 | 2,685,223.46 |
| 2010-2011 Actual Indirect Costs | 709,629.67 | 2,157,761.30 | 2,157,761.30 |
| 2008-2009 Fixed Carry Forward | -34,780.44 | 0.00 | -236,826.96 |
| Total Indirect Costs | 744,410.11 | 2,157,761.30 | 2,394,588.26 |
| Over/(Under) Recovery | -60,891.42 | 0.00 | 290,635.20 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 709,629.67 | 2,157,761.30 | 2,157,761.30 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -60,891.42 | 0.00 | 290,635.20 |
| Total Projected Indirect 2012-2013 (Numerator) | 770,521.09 | 2,157,761.30 | 1,867,126.10 |
| Direct Costs | 14,420,225.62 | 12,972,093.99 | 12,972,093.99 |
| Rate for 2012-2013 ** | 5.34* | 16.63* | 14.39** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73180**
**Form R0418**

*** Final ***

Bridgeport-Spaulding Community School District
P.O. Box 657
Bridgeport, MI 48722

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 718,765.38 | 2,682,218.08 | 2,682,218.08 |
| 2008-2009 Fixed Carry Forward | 24,425.90 | 0.00 | -130,082.78 |
| Total Indirect Costs | 694,339.48 | 2,682,218.08 | 2,812,300.86 |
| 2008-2009 Direct Costs | 16,530,435.01 | 14,566,982.31 | 14,566,982.31 |
| 2010-2011 Rate | 4.20* | 18.41* | 19.31** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,953,637.96 | 13,372,905.92 | 13,372,905.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 628,052.79 | 2,005,935.89 | 2,582,308.13 |
| 2010-2011 Actual Indirect Costs | 565,186.04 | 2,145,918.08 | 2,145,918.08 |
| 2008-2009 Fixed Carry Forward | 24,425.90 | 0.00 | -130,082.78 |
| Total Indirect Costs | 540,760.14 | 2,145,918.08 | 2,276,000.86 |
| Over/(Under) Recovery | 87,292.65 | 0.00 | 306,307.27 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 565,186.04 | 2,145,918.08 | 2,145,918.08 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 87,292.65 | 0.00 | 306,307.27 |
| Total Projected Indirect 2012-2013 (Numerator) | 477,893.39 | 2,145,918.08 | 1,839,610.81 |
| Direct Costs | 14,953,637.96 | 13,372,905.92 | 13,372,905.92 |
| Rate for 2012-2013 ** | 3.20* | 16.05* | 13.76** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73190**
**Form R0418**

*** Final ***

Frankenmuth School District
941 EAST GENESEE ST
FRANKENMUTH, MI 48734

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 297,228.10 | 1,411,859.27 | 1,411,859.27 |
| 2008-2009 Fixed Carry Forward | 12,877.35 | 51,091.67 | 53,116.74 |
| Total Indirect Costs | 284,350.75 | 1,360,767.60 | 1,358,742.53 |
| 2008-2009 Direct Costs | 11,019,512.28 | 9,904,881.11 | 9,904,881.11 |
| 2010-2011 Rate | 2.58* | 13.74* | 13.72** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,655,465.51 | 9,627,557.01 | 9,627,557.01 |
| Indirect costs based on rate ** multiplied by actual direct costs | 274,911.01 | 1,322,826.33 | 1,320,900.82 |
| 2010-2011 Actual Indirect Costs | 399,751.49 | 1,427,659.99 | 1,427,659.99 |
| 2008-2009 Fixed Carry Forward | 12,877.35 | 51,091.67 | 53,116.74 |
| Total Indirect Costs | 386,874.14 | 1,376,568.32 | 1,374,543.25 |
| Over/(Under) Recovery | -111,963.13 | -53,741.99 | -53,642.43 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 399,751.49 | 1,427,659.99 | 1,427,659.99 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -111,963.13 | -53,741.99 | -53,642.43 |
| Total Projected Indirect 2012-2013 (Numerator) | 511,714.62 | 1,481,401.98 | 1,481,302.42 |
| Direct Costs | 10,655,465.51 | 9,627,557.01 | 9,627,557.01 |
| Rate for 2012-2013 ** | 4.80* | 15.39* | 15.39** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73200**
**Form R0418**

*** Final ***

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 484,077.30 | 1,958,575.51 | 1,958,575.51 |
| 2008-2009 Fixed Carry Forward | -11,515.37 | 0.00 | -23,688.11 |
| Total Indirect Costs | 495,592.67 | 1,958,575.51 | 1,982,263.62 |
| 2008-2009 Direct Costs | 13,612,722.23 | 12,138,224.02 | 12,138,224.02 |
| 2010-2011 Rate | 3.64* | 16.14* | 16.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,840,931.01 | 12,473,616.98 | 12,473,616.98 |
| Indirect costs based on rate ** multiplied by actual direct costs | 503,809.89 | 1,871,042.55 | 2,036,941.65 |
| 2010-2011 Actual Indirect Costs | 489,765.87 | 1,857,079.90 | 1,857,079.90 |
| 2008-2009 Fixed Carry Forward | -11,515.37 | 0.00 | -23,688.11 |
| Total Indirect Costs | 501,281.24 | 1,857,079.90 | 1,880,768.01 |
| Over/(Under) Recovery | 2,528.65 | 0.00 | 156,173.64 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 489,765.87 | 1,857,079.90 | 1,857,079.90 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 2,528.65 | 0.00 | 156,173.64 |
| Total Projected Indirect 2012-2013 (Numerator) | 487,237.22 | 1,857,079.90 | 1,700,906.26 |
| Direct Costs | 13,840,931.01 | 12,473,616.98 | 12,473,616.98 |
| Rate for 2012-2013 ** | 3.52* | 14.89* | 13.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73210**
**Form R0418**

*** Final ***

Hemlock Public School District
P.O. Box 260
Hemlock, MI 48626

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 334,284.77 | 1,452,581.06 | 1,452,581.06 |
| 2008-2009 Fixed Carry Forward | 108,220.71 | 0.00 | 74,876.11 |
| Total Indirect Costs | 226,064.06 | 1,452,581.06 | 1,377,704.95 |
| 2008-2009 Direct Costs | 11,289,532.53 | 10,171,236.24 | 10,171,236.24 |
| 2010-2011 Rate | 2.00* | 14.28* | 13.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,952,362.08 | 8,864,480.50 | 8,864,480.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 199,047.24 | 1,265,847.82 | 1,201,137.11 |
| 2010-2011 Actual Indirect Costs | 295,044.12 | 1,382,925.70 | 1,382,925.70 |
| 2008-2009 Fixed Carry Forward | 108,220.71 | 0.00 | 74,876.11 |
| Total Indirect Costs | 186,823.41 | 1,382,925.70 | 1,308,049.59 |
| Over/(Under) Recovery | 12,223.83 | -117,077.88 | -106,912.48 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 295,044.12 | 1,382,925.70 | 1,382,925.70 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 12,223.83 | -117,077.88 | -106,912.48 |
| Total Projected Indirect 2012-2013 (Numerator) | 282,820.29 | 1,500,003.58 | 1,489,838.18 |
| Direct Costs | 9,952,362.08 | 8,864,480.50 | 8,864,480.50 |
| Rate for 2012-2013 ** | 2.84* | 16.92* | 16.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73230**
**Form R0418**

*** Final ***

Merrill Community Schools
555 WEST ALICE ST
MERRILL, MI 48637

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 209,539.99 | 809,460.09 | 809,460.09 |
| 2008-2009 Fixed Carry Forward | -16,889.32 | 0.00 | 37,135.51 |
| Total Indirect Costs | 226,429.31 | 809,460.09 | 772,324.58 |
| 2008-2009 Direct Costs | 6,340,101.53 | 5,740,181.43 | 5,740,181.43 |
| 2010-2011 Rate | 3.57* | 14.10* | 13.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,449,962.07 | 5,893,642.72 | 5,893,642.72 |
| Indirect costs based on rate ** multiplied by actual direct costs | 230,263.65 | 831,003.62 | 792,694.95 |
| 2010-2011 Actual Indirect Costs | 170,011.47 | 726,330.82 | 726,330.82 |
| 2008-2009 Fixed Carry Forward | -16,889.32 | 0.00 | 37,135.51 |
| Total Indirect Costs | 186,900.79 | 726,330.82 | 689,195.31 |
| Over/(Under) Recovery | 43,362.86 | 104,672.80 | 103,499.64 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 170,011.47 | 726,330.82 | 726,330.82 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 43,362.86 | 104,672.80 | 103,499.64 |
| Total Projected Indirect 2012-2013 (Numerator) | 126,648.61 | 621,658.02 | 622,831.18 |
| Direct Costs | 6,449,962.07 | 5,893,642.72 | 5,893,642.72 |
| Rate for 2012-2013 ** | 1.96* | 10.55* | 10.57** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73240**
**Form R0418**

*** Final ***

St. Charles Community Schools
891 WEST WALNUT ST
SAINT CHARLES, MI 48655

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 251,886.39 | 984,846.13 | 984,846.13 |
| 2008-2009 Fixed Carry Forward | 10,944.34 | 93,102.39 | 93,102.39 |
| Total Indirect Costs | 240,942.05 | 891,743.74 | 891,743.74 |
| 2008-2009 Direct Costs | 9,068,677.00 | 8,335,717.26 | 8,335,717.26 |
| 2010-2011 Rate | 2.66* | 10.70* | 10.70** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,901,108.51 | 8,257,992.17 | 8,257,992.17 |
| Indirect costs based on rate ** multiplied by actual direct costs | 236,769.49 | 883,605.16 | 883,605.16 |
| 2010-2011 Actual Indirect Costs | 211,327.16 | 854,443.50 | 854,443.50 |
| 2008-2009 Fixed Carry Forward | 10,944.34 | 93,102.39 | 93,102.39 |
| Total Indirect Costs | 200,382.82 | 761,341.11 | 761,341.11 |
| Over/(Under) Recovery | 36,386.67 | 122,264.05 | 122,264.05 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 211,327.16 | 854,443.50 | 854,443.50 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 36,386.67 | 122,264.05 | 122,264.05 |
| Total Projected Indirect 2012-2013 (Numerator) | 174,940.49 | 732,179.45 | 732,179.45 |
| Direct Costs | 8,901,108.51 | 8,257,992.17 | 8,257,992.17 |
| Rate for 2012-2013 ** | 1.97* | 8.87* | 8.87** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73255**
**Form R0418**

*** Final ***

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 398,840.80 | 1,865,341.24 | 1,865,341.24 |
| 2008-2009 Fixed Carry Forward | 74,769.00 | 0.00 | -2,468.24 |
| Total Indirect Costs | 324,071.80 | 1,865,341.24 | 1,867,809.48 |
| 2008-2009 Direct Costs | 13,514,417.93 | 12,047,917.49 | 12,047,917.49 |
| 2010-2011 Rate | 2.40* | 15.48* | 15.50** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,107,443.73 | 11,630,578.34 | 11,630,578.34 |
| Indirect costs based on rate ** multiplied by actual direct costs | 314,578.65 | 1,744,586.75 | 1,802,739.64 |
| 2010-2011 Actual Indirect Costs | 359,281.35 | 1,836,146.74 | 1,836,146.74 |
| 2008-2009 Fixed Carry Forward | 74,769.00 | 0.00 | -2,468.24 |
| Total Indirect Costs | 284,512.35 | 1,836,146.74 | 1,838,614.98 |
| Over/(Under) Recovery | 30,066.30 | 0.00 | -35,875.34 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 359,281.35 | 1,836,146.74 | 1,836,146.74 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 30,066.30 | 0.00 | -35,875.34 |
| Total Projected Indirect 2012-2013 (Numerator) | 329,215.05 | 1,836,146.74 | 1,872,022.08 |
| Direct Costs | 13,107,443.73 | 11,630,578.34 | 11,630,578.34 |
| Rate for 2012-2013 ** | 2.51* | 15.79* | 16.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73905**
**Form R0418**

*** Final ***

Saginaw County Transition Academy
1000 TUSCOLA ST
SAGINAW, MI 48607

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 128,773.00 | 303,153.00 | 303,153.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -122,590.19 |
| Total Indirect Costs | 128,773.00 | 303,153.00 | 425,743.19 |
| 2008-2009 Direct Costs | 911,672.00 | 737,292.00 | 737,292.00 |
| 2010-2011 Rate | 14.12* | 41.12* | 57.74** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 916,690.00 | 755,187.00 | 755,187.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 129,436.63 | 113,278.05 | 188,796.75 |
| 2010-2011 Actual Indirect Costs | 142,815.00 | 304,318.00 | 304,318.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -122,590.19 |
| Total Indirect Costs | 142,815.00 | 304,318.00 | 426,908.19 |
| Over/(Under) Recovery | -13,378.37 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 142,815.00 | 304,318.00 | 304,318.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -13,378.37 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 156,193.37 | 304,318.00 | 304,318.00 |
| Direct Costs | 916,690.00 | 755,187.00 | 755,187.00 |
| Rate for 2012-2013 ** | 17.04* | 40.30* | 40.30** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73908**
**Form R0418**

*** Final ***

Saginaw Preparatory Academy
5173 LODGE ST
SAGINAW, MI 48601

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 139,681.94 | 345,214.36 | 345,214.36 |
| 2008-2009 Fixed Carry Forward | 38,498.85 | 0.00 | 48,821.60 |
| Total Indirect Costs | 101,183.09 | 345,214.36 | 296,392.76 |
| 2008-2009 Direct Costs | 1,880,855.36 | 1,675,322.94 | 1,675,322.94 |
| 2010-2011 Rate | 5.38* | 20.61* | 17.69** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,752,628.71 | 2,534,884.85 | 2,534,884.85 |
| Indirect costs based on rate ** multiplied by actual direct costs | 148,091.42 | 380,232.73 | 448,421.13 |
| 2010-2011 Actual Indirect Costs | 111,027.67 | 328,771.53 | 328,771.53 |
| 2008-2009 Fixed Carry Forward | 38,498.85 | 0.00 | 48,821.60 |
| Total Indirect Costs | 72,528.82 | 328,771.53 | 279,949.93 |
| Over/(Under) Recovery | 75,562.60 | 0.00 | 168,471.20 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 111,027.67 | 328,771.53 | 328,771.53 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 75,562.60 | 0.00 | 168,471.20 |
| Total Projected Indirect 2012-2013 (Numerator) | 35,465.07 | 328,771.53 | 160,300.33 |
| Direct Costs | 2,752,628.71 | 2,534,884.85 | 2,534,884.85 |
| Rate for 2012-2013 ** | 1.29* | 12.97* | 6.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73909**
**Form R0418**

*** Final ***

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 187,383.81 | 580,661.25 | 580,661.25 |
| 2008-2009 Fixed Carry Forward | -6,282.73 | 0.00 | 0.00 |
| Total Indirect Costs | 193,666.54 | 580,661.25 | 580,661.25 |
| 2008-2009 Direct Costs | 2,421,905.55 | 2,028,628.11 | 2,028,628.11 |
| 2010-2011 Rate | 8.00* | 28.62* | 28.62** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,270,441.10 | 2,744,774.20 | 2,744,774.20 |
| Indirect costs based on rate ** multiplied by actual direct costs | 261,635.29 | 411,716.13 | 686,193.55 |
| 2010-2011 Actual Indirect Costs | 191,658.94 | 717,325.84 | 717,325.84 |
| 2008-2009 Fixed Carry Forward | -6,282.73 | 0.00 | 0.00 |
| Total Indirect Costs | 197,941.67 | 717,325.84 | 717,325.84 |
| Over/(Under) Recovery | 63,693.62 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 191,658.94 | 717,325.84 | 717,325.84 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 63,693.62 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 127,965.32 | 717,325.84 | 717,325.84 |
| Direct Costs | 3,270,441.10 | 2,744,774.20 | 2,744,774.20 |
| Rate for 2012-2013 ** | 3.91* | 26.13* | 26.13** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73910**
**Form R0418**

*** Final ***

North Saginaw Charter Academy
2332 TRAUTNER RD
SAGINAW, MI 48604

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 178,382.00 | 1,308,258.00 | 1,308,258.00 |
| 2008-2009 Fixed Carry Forward | 67,709.33 | 0.00 | 0.00 |
| Total Indirect Costs | 110,672.67 | 1,308,258.00 | 1,308,258.00 |
| 2008-2009 Direct Costs | 5,318,556.00 | 4,188,680.00 | 4,188,680.00 |
| 2010-2011 Rate | 2.08* | 31.23* | 31.23** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,090,030.00 | 3,934,426.00 | 3,934,426.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 105,872.62 | 590,163.90 | 983,606.50 |
| 2010-2011 Actual Indirect Costs | 194,292.00 | 1,349,896.00 | 1,349,896.00 |
| 2008-2009 Fixed Carry Forward | 67,709.33 | 0.00 | 0.00 |
| Total Indirect Costs | 126,582.67 | 1,349,896.00 | 1,349,896.00 |
| Over/(Under) Recovery | -20,710.05 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 194,292.00 | 1,349,896.00 | 1,349,896.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -20,710.05 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 215,002.05 | 1,349,896.00 | 1,349,896.00 |
| Direct Costs | 5,090,030.00 | 3,934,426.00 | 3,934,426.00 |
| Rate for 2012-2013 ** | 4.22* | 34.31* | 34.31** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73911**
**Form R0418**

*** Final ***

Saginaw Learn to Earn Academy
3860 Fashion Square, PO Box 5679
Saginaw, MI 48603

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 103,683.00 | 215,276.00 | 215,276.00 |
| 2008-2009 Fixed Carry Forward | 23,642.16 | 0.00 | 0.00 |
| Total Indirect Costs | 80,040.84 | 215,276.00 | 215,276.00 |
| 2008-2009 Direct Costs | 921,978.00 | 810,385.00 | 810,385.00 |
| 2010-2011 Rate | 8.68* | 26.56* | 26.56** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 890,657.00 | 756,491.00 | 756,491.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 77,309.03 | 113,473.65 | 189,122.75 |
| 2010-2011 Actual Indirect Costs | 121,551.00 | 255,717.00 | 255,717.00 |
| 2008-2009 Fixed Carry Forward | 23,642.16 | 0.00 | 0.00 |
| Total Indirect Costs | 97,908.84 | 255,717.00 | 255,717.00 |
| Over/(Under) Recovery | -20,599.81 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 121,551.00 | 255,717.00 | 255,717.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -20,599.81 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 142,150.81 | 255,717.00 | 255,717.00 |
| Direct Costs | 890,657.00 | 756,491.00 | 756,491.00 |
| Rate for 2012-2013 ** | 15.96* | 33.80* | 33.80** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 73912**
**Form R0418**

*** Final ***

International Academy of Saginaw
1944 IOWA AVE
SAGINAW, MI 48601

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 68,303.55 | 197,339.48 | 197,339.48 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 68,303.55 | 197,339.48 | 197,339.48 |
| 2008-2009 Direct Costs | 1,764,560.44 | 1,635,524.51 | 1,635,524.51 |
| 2010-2011 Rate | 3.87* | 12.07* | 12.07** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,426,046.77 | 1,979,412.84 | 1,979,412.84 |
| Indirect costs based on rate ** multiplied by actual direct costs | 93,888.01 | 238,915.13 | 238,915.13 |
| 2010-2011 Actual Indirect Costs | 11,500.00 | 458,133.93 | 458,133.93 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 11,500.00 | 458,133.93 | 458,133.93 |
| Over/(Under) Recovery | 82,388.01 | -219,218.80 | -219,218.80 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 11,500.00 | 458,133.93 | 458,133.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 82,388.01 | -219,218.80 | -219,218.80 |
| Total Projected Indirect 2012-2013 (Numerator) | -70,888.01 | 677,352.73 | 677,352.73 |
| Direct Costs | 2,426,046.77 | 1,979,412.84 | 1,979,412.84 |
| Rate for 2012-2013 ** | 0.00* | 34.22* | 34.22** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74000**
**Form R0418**

*** Final ***

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,206,644.55 | 6,185,209.42 | 6,185,209.42 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 4,206,644.55 | 6,185,209.42 | 6,185,209.42 |
| 2008-2009 Direct Costs | 20,830,001.56 | 18,851,436.69 | 18,851,436.69 |
| 2010-2011 Rate | 20.20* | 32.81* | 32.81** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 20,215,616.01 | 18,311,301.19 | 18,311,301.19 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,032,342.40 | 2,746,695.18 | 4,577,825.30 |
| 2010-2011 Actual Indirect Costs | 4,552,952.90 | 6,457,267.72 | 6,457,267.72 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 4,552,952.90 | 6,457,267.72 | 6,457,267.72 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,552,952.90 | 6,457,267.72 | 6,457,267.72 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,552,952.90 | 6,457,267.72 | 6,457,267.72 |
| Direct Costs | 20,215,616.01 | 18,311,301.19 | 18,311,301.19 |
| Rate for 2012-2013 ** | 22.52* | 35.26* | 35.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74010**
**Form R0418**

*** Final ***

Port Huron Area School District
P.O. Box 5013
Port Huron, MI 48061

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,348,059.84 | 12,464,364.84 | 12,464,364.84 |
| 2008-2009 Fixed Carry Forward | -790,516.76 | 383,039.35 | 356,103.19 |
| Total Indirect Costs | 4,138,576.60 | 12,081,325.49 | 12,108,261.65 |
| 2008-2009 Direct Costs | 100,491,868.26 | 91,375,563.26 | 91,375,563.26 |
| 2010-2011 Rate | 4.12* | 13.22* | 13.25** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 96,316,714.71 | 89,328,329.30 | 89,328,329.30 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,968,248.65 | 11,809,205.13 | 11,836,003.63 |
| 2010-2011 Actual Indirect Costs | 2,199,969.83 | 9,188,355.24 | 9,188,355.24 |
| 2008-2009 Fixed Carry Forward | -790,516.76 | 383,039.35 | 356,103.19 |
| Total Indirect Costs | 2,990,486.59 | 8,805,315.89 | 8,832,252.05 |
| Over/(Under) Recovery | 977,762.06 | 3,003,889.24 | 3,003,751.58 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,199,969.83 | 9,188,355.24 | 9,188,355.24 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 977,762.06 | 3,003,889.24 | 3,003,751.58 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,222,207.77 | 6,184,466.00 | 6,184,603.66 |
| Direct Costs | 96,316,714.71 | 89,328,329.30 | 89,328,329.30 |
| Rate for 2012-2013 ** | 1.27* | 6.92* | 6.92** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74030**
**Form R0418**

*** Final ***

Algonac Community School District
1216 SAINT CLAIR BLVD
ALGONAC, MI 48001

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 281,310.27 | 2,696,771.68 | 2,696,771.68 |
| 2008-2009 Fixed Carry Forward | -14,197.89 | 0.00 | 96,316.35 |
| Total Indirect Costs | 295,508.16 | 2,696,771.68 | 2,600,455.33 |
| 2008-2009 Direct Costs | 17,910,549.55 | 15,495,088.14 | 15,495,088.14 |
| 2010-2011 Rate | 1.65* | 17.40* | 16.78** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 16,709,251.68 | 14,509,906.16 | 14,509,906.16 |
| Indirect costs based on rate ** multiplied by actual direct costs | 275,702.65 | 2,176,485.92 | 2,434,762.25 |
| 2010-2011 Actual Indirect Costs | 277,002.78 | 2,476,348.30 | 2,476,348.30 |
| 2008-2009 Fixed Carry Forward | -14,197.89 | 0.00 | 96,316.35 |
| Total Indirect Costs | 291,200.67 | 2,476,348.30 | 2,380,031.95 |
| Over/(Under) Recovery | -15,498.02 | 0.00 | 54,730.30 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 277,002.78 | 2,476,348.30 | 2,476,348.30 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -15,498.02 | 0.00 | 54,730.30 |
| Total Projected Indirect 2012-2013 (Numerator) | 292,500.80 | 2,476,348.30 | 2,421,618.00 |
| Direct Costs | 16,709,251.68 | 14,509,906.16 | 14,509,906.16 |
| Rate for 2012-2013 ** | 1.75* | 17.07* | 16.69** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74040**
**Form R0418**

*** Final ***

Capac Community Schools
P.O. Box 700
Capac, MI 48014

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 338,407.32 | 1,742,479.03 | 1,742,479.03 |
| 2008-2009 Fixed Carry Forward | 129,021.73 | 22,154.66 | 22,292.88 |
| Total Indirect Costs | 209,385.59 | 1,720,324.37 | 1,720,186.15 |
| 2008-2009 Direct Costs | 13,874,981.18 | 12,470,909.47 | 12,470,909.47 |
| 2010-2011 Rate | 1.51* | 13.79* | 13.79** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,037,225.61 | 11,834,423.60 | 11,834,423.60 |
| Indirect costs based on rate ** multiplied by actual direct costs | 196,862.11 | 1,631,967.01 | 1,631,967.01 |
| 2010-2011 Actual Indirect Costs | 318,836.93 | 1,521,638.94 | 1,521,638.94 |
| 2008-2009 Fixed Carry Forward | 129,021.73 | 22,154.66 | 22,292.88 |
| Total Indirect Costs | 189,815.20 | 1,499,484.28 | 1,499,346.06 |
| Over/(Under) Recovery | 7,046.91 | 132,482.73 | 132,620.95 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 318,836.93 | 1,521,638.94 | 1,521,638.94 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 7,046.91 | 132,482.73 | 132,620.95 |
| Total Projected Indirect 2012-2013 (Numerator) | 311,790.02 | 1,389,156.21 | 1,389,017.99 |
| Direct Costs | 13,037,225.61 | 11,834,423.60 | 11,834,423.60 |
| Rate for 2012-2013 ** | 2.39* | 11.74* | 11.74** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74050**
**Form R0418**

*** Final ***

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,575,155.88 | 6,851,215.64 | 6,851,215.64 |
| 2008-2009 Fixed Carry Forward | -2,884.83 | 0.00 | -191,603.29 |
| Total Indirect Costs | 1,578,040.71 | 6,851,215.64 | 7,042,818.93 |
| 2008-2009 Direct Costs | 45,894,852.91 | 40,618,793.15 | 40,618,793.15 |
| 2010-2011 Rate | 3.44* | 16.87* | 17.34** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 43,220,278.37 | 39,281,577.73 | 39,281,577.73 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,486,777.58 | 5,892,236.66 | 6,811,425.58 |
| 2010-2011 Actual Indirect Costs | 1,577,792.25 | 5,516,492.89 | 5,516,492.89 |
| 2008-2009 Fixed Carry Forward | -2,884.83 | 0.00 | -191,603.29 |
| Total Indirect Costs | 1,580,677.08 | 5,516,492.89 | 5,708,096.18 |
| Over/(Under) Recovery | -93,899.50 | 0.00 | 1,103,329.40 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,577,792.25 | 5,516,492.89 | 5,516,492.89 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -93,899.50 | 0.00 | 1,103,329.40 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,671,691.75 | 5,516,492.89 | 4,413,163.49 |
| Direct Costs | 43,220,278.37 | 39,281,577.73 | 39,281,577.73 |
| Rate for 2012-2013 ** | 3.87* | 14.04* | 11.23** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74100**
**Form R0418**

*** Final ***

Marysville Public Schools
495 East Huron Blvd.
MARYSVILLE, MI 48040

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 629,608.68 | 3,128,893.75 | 3,128,893.75 |
| 2008-2009 Fixed Carry Forward | 111,271.07 | 0.00 | 9,159.82 |
| Total Indirect Costs | 518,337.61 | 3,128,893.75 | 3,119,733.93 |
| 2008-2009 Direct Costs | 22,550,745.55 | 20,051,460.48 | 20,051,460.48 |
| 2010-2011 Rate | 2.30* | 15.60* | 15.56** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 21,341,364.47 | 19,196,963.83 | 19,196,963.83 |
| Indirect costs based on rate ** multiplied by actual direct costs | 490,851.38 | 2,879,544.57 | 2,987,047.57 |
| 2010-2011 Actual Indirect Costs | 525,537.38 | 2,669,938.02 | 2,669,938.02 |
| 2008-2009 Fixed Carry Forward | 111,271.07 | 0.00 | 9,159.82 |
| Total Indirect Costs | 414,266.31 | 2,669,938.02 | 2,660,778.20 |
| Over/(Under) Recovery | 76,585.07 | 0.00 | 326,269.37 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 525,537.38 | 2,669,938.02 | 2,669,938.02 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 76,585.07 | 0.00 | 326,269.37 |
| Total Projected Indirect 2012-2013 (Numerator) | 448,952.31 | 2,669,938.02 | 2,343,668.65 |
| Direct Costs | 21,341,364.47 | 19,196,963.83 | 19,196,963.83 |
| Rate for 2012-2013 ** | 2.10* | 13.91* | 12.21** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74120**
**Form R0418**

*** Final ***

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 271,375.61 | 1,084,313.26 | 1,084,313.26 |
| 2008-2009 Fixed Carry Forward | -12,220.20 | -1,651.53 | -3,134.97 |
| Total Indirect Costs | 283,595.81 | 1,085,964.79 | 1,087,448.23 |
| 2008-2009 Direct Costs | 8,383,998.70 | 7,571,061.05 | 7,571,061.05 |
| 2010-2011 Rate | 3.38* | 14.34* | 14.36** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,641,967.42 | 7,984,005.53 | 7,984,005.53 |
| Indirect costs based on rate ** multiplied by actual direct costs | 292,098.50 | 1,144,906.39 | 1,146,503.19 |
| 2010-2011 Actual Indirect Costs | 279,939.10 | 937,900.99 | 937,900.99 |
| 2008-2009 Fixed Carry Forward | -12,220.20 | -1,651.53 | -3,134.97 |
| Total Indirect Costs | 292,159.30 | 939,552.52 | 941,035.96 |
| Over/(Under) Recovery | -60.80 | 205,353.87 | 205,467.23 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 279,939.10 | 937,900.99 | 937,900.99 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -60.80 | 205,353.87 | 205,467.23 |
| Total Projected Indirect 2012-2013 (Numerator) | 279,999.90 | 732,547.12 | 732,433.76 |
| Direct Costs | 8,641,967.42 | 7,984,005.53 | 7,984,005.53 |
| Rate for 2012-2013 ** | 3.24* | 9.18* | 9.17** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74130**
**Form R0418**

*** Final ***

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 605,349.07 | 2,615,826.25 | 2,615,826.25 |
| 2008-2009 Fixed Carry Forward | -55,508.96 | 0.00 | -52,801.17 |
| Total Indirect Costs | 660,858.03 | 2,615,826.25 | 2,668,627.42 |
| 2008-2009 Direct Costs | 17,948,262.69 | 15,937,785.51 | 15,937,785.51 |
| 2010-2011 Rate | 3.68* | 16.41* | 16.74** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,647,855.21 | 15,731,489.57 | 15,731,489.57 |
| Indirect costs based on rate ** multiplied by actual direct costs | 649,441.07 | 2,359,723.44 | 2,633,451.35 |
| 2010-2011 Actual Indirect Costs | 607,931.58 | 2,524,297.22 | 2,524,297.22 |
| 2008-2009 Fixed Carry Forward | -55,508.96 | 0.00 | -52,801.17 |
| Total Indirect Costs | 663,440.54 | 2,524,297.22 | 2,577,098.39 |
| Over/(Under) Recovery | -13,999.47 | 0.00 | 56,352.96 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 607,931.58 | 2,524,297.22 | 2,524,297.22 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -13,999.47 | 0.00 | 56,352.96 |
| Total Projected Indirect 2012-2013 (Numerator) | 621,931.05 | 2,524,297.22 | 2,467,944.26 |
| Direct Costs | 17,647,855.21 | 15,731,489.57 | 15,731,489.57 |
| Rate for 2012-2013 ** | 3.52* | 16.05* | 15.69** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74901**
**Form R0418**

*** Final ***

St. Clair County Learning Academy
1238 Michigan Road
Port Huron, MI 48060

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 16,186.41 | 26,751.04 | 26,751.04 |
| 2008-2009 Fixed Carry Forward | -212.76 | 8,848.34 | 8,848.34 |
| Total Indirect Costs | 16,399.17 | 17,902.70 | 17,902.70 |
| 2008-2009 Direct Costs | 466,330.85 | 455,766.22 | 455,766.22 |
| 2010-2011 Rate | 3.52* | 3.93* | 3.93** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 513,569.80 | 504,653.03 | 504,653.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 18,077.66 | 19,832.86 | 19,832.86 |
| 2010-2011 Actual Indirect Costs | 13,936.37 | 22,853.14 | 22,853.14 |
| 2008-2009 Fixed Carry Forward | -212.76 | 8,848.34 | 8,848.34 |
| Total Indirect Costs | 14,149.13 | 14,004.80 | 14,004.80 |
| Over/(Under) Recovery | 3,928.53 | 5,828.06 | 5,828.06 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 13,936.37 | 22,853.14 | 22,853.14 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 3,928.53 | 5,828.06 | 5,828.06 |
| Total Projected Indirect 2012-2013 (Numerator) | 10,007.84 | 17,025.08 | 17,025.08 |
| Direct Costs | 513,569.80 | 504,653.03 | 504,653.03 |
| Rate for 2012-2013 ** | 1.95* | 3.37* | 3.37** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74903**
**Form R0418**

*** Final ***

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 371,471.50 | 867,383.12 | 867,383.12 |
| 2008-2009 Fixed Carry Forward | -148,147.39 | 0.00 | -235,575.40 |
| Total Indirect Costs | 519,618.89 | 867,383.12 | 1,102,958.52 |
| 2008-2009 Direct Costs | 5,075,953.96 | 4,580,042.34 | 4,580,042.34 |
| 2010-2011 Rate | 10.24* | 18.94* | 24.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,352,548.50 | 5,689,775.50 | 5,689,775.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 650,500.97 | 853,466.33 | 1,370,097.94 |
| 2010-2011 Actual Indirect Costs | 96,410.00 | 759,183.00 | 759,183.00 |
| 2008-2009 Fixed Carry Forward | -148,147.39 | 0.00 | -235,575.40 |
| Total Indirect Costs | 244,557.39 | 759,183.00 | 994,758.40 |
| Over/(Under) Recovery | 405,943.58 | 0.00 | 375,339.54 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 96,410.00 | 759,183.00 | 759,183.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 405,943.58 | 0.00 | 375,339.54 |
| Total Projected Indirect 2012-2013 (Numerator) | -309,533.58 | 759,183.00 | 383,843.46 |
| Direct Costs | 6,352,548.50 | 5,689,775.50 | 5,689,775.50 |
| Rate for 2012-2013 ** | 0.00* | 13.34* | 6.75** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74906**
**Form R0418**

*** Final ***

Blue Water Learning Academy
9541 Phelps
Algonac, MI 48001

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 7,339.00 | 17,905.58 | 17,905.58 |
| 2008-2009 Fixed Carry Forward | 2,051.60 | -9,540.63 | -9,540.63 |
| Total Indirect Costs | 5,287.40 | 27,446.21 | 27,446.21 |
| 2008-2009 Direct Costs | 201,404.89 | 190,838.31 | 190,838.31 |
| 2010-2011 Rate | 2.63* | 14.38* | 14.38** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 209,166.33 | 198,208.68 | 198,208.68 |
| Indirect costs based on rate ** multiplied by actual direct costs | 5,501.07 | 28,502.41 | 28,502.41 |
| 2010-2011 Actual Indirect Costs | 8,385.00 | 19,342.65 | 19,342.65 |
| 2008-2009 Fixed Carry Forward | 2,051.60 | -9,540.63 | -9,540.63 |
| Total Indirect Costs | 6,333.40 | 28,883.28 | 28,883.28 |
| Over/(Under) Recovery | -832.33 | -380.87 | -380.87 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 8,385.00 | 19,342.65 | 19,342.65 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -832.33 | -380.87 | -380.87 |
| Total Projected Indirect 2012-2013 (Numerator) | 9,217.33 | 19,723.52 | 19,723.52 |
| Direct Costs | 209,166.33 | 198,208.68 | 198,208.68 |
| Rate for 2012-2013 ** | 4.41* | 9.95* | 9.95** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74908**
**Form R0418**

*** Final ***

Academic Transitional Academy
1520 MICHIGAN RD
PORT HURON, MI 48060

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 40,193.47 | 94,787.64 | 94,787.64 |
| 2008-2009 Fixed Carry Forward | 9,856.23 | 23,717.31 | 23,717.31 |
| Total Indirect Costs | 30,337.24 | 71,070.33 | 71,070.33 |
| 2008-2009 Direct Costs | 1,197,361.30 | 1,142,767.13 | 1,142,767.13 |
| 2010-2011 Rate | 2.53* | 6.22* | 6.22** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 992,578.70 | 949,074.45 | 949,074.45 |
| Indirect costs based on rate ** multiplied by actual direct costs | 25,112.24 | 59,032.43 | 59,032.43 |
| 2010-2011 Actual Indirect Costs | 34,874.57 | 78,378.82 | 78,378.82 |
| 2008-2009 Fixed Carry Forward | 9,856.23 | 23,717.31 | 23,717.31 |
| Total Indirect Costs | 25,018.34 | 54,661.51 | 54,661.51 |
| Over/(Under) Recovery | 93.90 | 4,370.92 | 4,370.92 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 34,874.57 | 78,378.82 | 78,378.82 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 93.90 | 4,370.92 | 4,370.92 |
| Total Projected Indirect 2012-2013 (Numerator) | 34,780.67 | 74,007.90 | 74,007.90 |
| Direct Costs | 992,578.70 | 949,074.45 | 949,074.45 |
| Rate for 2012-2013 ** | 3.50* | 7.80* | 7.80** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74910**
**Form R0418**

*** Final ***

St Clair Co. Academy of Style
PO Box 1500
Marysville, MI 48040

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 19,862.10 | 57,423.71 | 57,423.71 |
| 2008-2009 Fixed Carry Forward | 3,979.69 | 0.00 | 0.00 |
| Total Indirect Costs | 15,882.41 | 57,423.71 | 57,423.71 |
| 2008-2009 Direct Costs | 270,590.91 | 233,029.30 | 233,029.30 |
| 2010-2011 Rate | 5.87* | 24.64* | 24.64** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 284,545.97 | 248,360.85 | 248,360.85 |
| Indirect costs based on rate ** multiplied by actual direct costs | 16,702.85 | 37,254.13 | 61,196.11 |
| 2010-2011 Actual Indirect Costs | 16,170.24 | 52,355.36 | 52,355.36 |
| 2008-2009 Fixed Carry Forward | 3,979.69 | 0.00 | 0.00 |
| Total Indirect Costs | 12,190.55 | 52,355.36 | 52,355.36 |
| Over/(Under) Recovery | 4,512.30 | 0.00 | 8,840.75 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 16,170.24 | 52,355.36 | 52,355.36 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 4,512.30 | 0.00 | 8,840.75 |
| Total Projected Indirect 2012-2013 (Numerator) | 11,657.94 | 52,355.36 | 43,514.61 |
| Direct Costs | 284,545.97 | 248,360.85 | 248,360.85 |
| Rate for 2012-2013 ** | 4.10* | 21.08* | 17.52** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74911**
**Form R0418**

*** Final ***

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 25,512.29 | 32,734.17 | 32,734.17 |
| 2008-2009 Fixed Carry Forward | 660.23 | -37.89 | -37.89 |
| Total Indirect Costs | 24,852.06 | 32,772.06 | 32,772.06 |
| 2008-2009 Direct Costs | 853,444.73 | 846,222.85 | 846,222.85 |
| 2010-2011 Rate | 2.91* | 3.87* | 3.87** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 774,441.38 | 767,985.38 | 767,985.38 |
| Indirect costs based on rate ** multiplied by actual direct costs | 22,536.24 | 29,721.03 | 29,721.03 |
| 2010-2011 Actual Indirect Costs | 22,016.51 | 28,472.51 | 28,472.51 |
| 2008-2009 Fixed Carry Forward | 660.23 | -37.89 | -37.89 |
| Total Indirect Costs | 21,356.28 | 28,510.40 | 28,510.40 |
| Over/(Under) Recovery | 1,179.96 | 1,210.63 | 1,210.63 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 22,016.51 | 28,472.51 | 28,472.51 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,179.96 | 1,210.63 | 1,210.63 |
| Total Projected Indirect 2012-2013 (Numerator) | 20,836.55 | 27,261.88 | 27,261.88 |
| Direct Costs | 774,441.38 | 767,985.38 | 767,985.38 |
| Rate for 2012-2013 ** | 2.69* | 3.55* | 3.55** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74912**
**Form R0418**

*** Final ***

Virtual Learning Academy of St. Clair County
499 Range Road
Marysville, MI 48040

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 940,507.49 | 901,164.49 | 901,164.49 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 61,684.97 | 101,027.97 | 101,027.97 |
| Total Indirect Costs | 61,684.97 | 101,027.97 | 101,027.97 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 61,684.97 | 101,027.97 | 101,027.97 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 61,684.97 | 101,027.97 | 101,027.97 |
| Direct Costs | 940,507.49 | 901,164.49 | 901,164.49 |
| Rate for 2012-2013 ** | 6.56* | 11.21* | 11.21** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 74913**
**Form R0418**

*** Final ***

St. Clair County Career Prep Academy
499 Range Road
Marysville, MI 48040

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,187,128.64 | 2,073,187.64 | 2,073,187.64 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 130,399.57 | 244,340.57 | 244,340.57 |
| Total Indirect Costs | 130,399.57 | 244,340.57 | 244,340.57 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 130,399.57 | 244,340.57 | 244,340.57 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 130,399.57 | 244,340.57 | 244,340.57 |
| Direct Costs | 2,187,128.64 | 2,073,187.64 | 2,073,187.64 |
| Rate for 2012-2013 ** | 5.96* | 11.79* | 11.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 75000**
**Form R0418**

*** Final ***

St. Joseph County ISD
62445 Shimmel Road
Centreville, MI 49032

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 753,114.12 | 1,306,746.64 | 1,306,746.64 |
| 2008-2009 Fixed Carry Forward | -74,692.11 | -55,219.89 | -55,219.89 |
| Total Indirect Costs | 827,806.23 | 1,361,966.53 | 1,361,966.53 |
| 2008-2009 Direct Costs | 12,538,508.23 | 11,984,875.71 | 11,984,875.71 |
| 2010-2011 Rate | 6.60* | 11.36* | 11.36** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,738,455.10 | 12,352,650.59 | 12,352,650.59 |
| Indirect costs based on rate ** multiplied by actual direct costs | 840,738.04 | 1,403,261.11 | 1,403,261.11 |
| 2010-2011 Actual Indirect Costs | 1,097,638.97 | 1,483,443.48 | 1,483,443.48 |
| 2008-2009 Fixed Carry Forward | -74,692.11 | -55,219.89 | -55,219.89 |
| Total Indirect Costs | 1,172,331.08 | 1,538,663.37 | 1,538,663.37 |
| Over/(Under) Recovery | -331,593.04 | -135,402.26 | -135,402.26 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,097,638.97 | 1,483,443.48 | 1,483,443.48 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -331,593.04 | -135,402.26 | -135,402.26 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,429,232.01 | 1,618,845.74 | 1,618,845.74 |
| Direct Costs | 12,738,455.10 | 12,352,650.59 | 12,352,650.59 |
| Rate for 2012-2013 ** | 11.22* | 13.11* | 13.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 75010**
**Form R0418**

*** Final ***

Sturgis Public Schools
107 WEST WEST ST
STURGIS, MI 49091

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,026,580.66 | 3,803,011.52 | 3,803,011.52 |
| 2008-2009 Fixed Carry Forward | -194,795.66 | -583,790.51 | -582,649.44 |
| Total Indirect Costs | 1,221,376.32 | 4,386,802.03 | 4,385,660.96 |
| 2008-2009 Direct Costs | 25,367,455.50 | 22,591,024.64 | 22,591,024.64 |
| 2010-2011 Rate | 4.81* | 19.42* | 19.41** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 25,072,433.10 | 22,633,285.65 | 22,633,285.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,205,984.03 | 3,394,992.85 | 4,393,120.74 |
| 2010-2011 Actual Indirect Costs | 943,322.02 | 3,382,469.47 | 3,382,469.47 |
| 2008-2009 Fixed Carry Forward | -194,795.66 | -583,790.51 | -582,649.44 |
| Total Indirect Costs | 1,138,117.68 | 3,966,259.98 | 3,965,118.91 |
| Over/(Under) Recovery | 67,866.35 | 0.00 | 428,001.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 943,322.02 | 3,382,469.47 | 3,382,469.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 67,866.35 | 0.00 | 428,001.83 |
| Total Projected Indirect 2012-2013 (Numerator) | 875,455.67 | 3,382,469.47 | 2,954,467.64 |
| Direct Costs | 25,072,433.10 | 22,633,285.65 | 22,633,285.65 |
| Rate for 2012-2013 ** | 3.49* | 14.94* | 13.05** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 75020**
**Form R0418**

*** Final ***

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 162,636.12 | 433,652.81 | 433,652.81 |
| 2008-2009 Fixed Carry Forward | -3,379.09 | 0.00 | -39,131.96 |
| Total Indirect Costs | 166,015.21 | 433,652.81 | 472,784.77 |
| 2008-2009 Direct Costs | 2,419,823.08 | 2,148,806.39 | 2,148,806.39 |
| 2010-2011 Rate | 6.86* | 20.18* | 22.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,280,385.77 | 2,021,928.71 | 2,021,928.71 |
| Indirect costs based on rate ** multiplied by actual direct costs | 156,434.46 | 303,289.31 | 444,824.32 |
| 2010-2011 Actual Indirect Costs | 199,815.08 | 458,272.14 | 458,272.14 |
| 2008-2009 Fixed Carry Forward | -3,379.09 | 0.00 | -39,131.96 |
| Total Indirect Costs | 203,194.17 | 458,272.14 | 497,404.10 |
| Over/(Under) Recovery | -46,759.71 | 0.00 | -52,579.78 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 199,815.08 | 458,272.14 | 458,272.14 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -46,759.71 | 0.00 | -52,579.78 |
| Total Projected Indirect 2012-2013 (Numerator) | 246,574.79 | 458,272.14 | 510,851.92 |
| Direct Costs | 2,280,385.77 | 2,021,928.71 | 2,021,928.71 |
| Rate for 2012-2013 ** | 10.81* | 22.67* | 25.27** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 75030**
**Form R0418**

*** Final ***

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 316,256.99 | 1,143,913.79 | 1,143,913.79 |
| 2008-2009 Fixed Carry Forward | 27,077.44 | 0.00 | -11,550.96 |
| Total Indirect Costs | 289,179.55 | 1,143,913.79 | 1,155,464.75 |
| 2008-2009 Direct Costs | 8,171,435.14 | 7,343,778.34 | 7,343,778.34 |
| 2010-2011 Rate | 3.54* | 15.58* | 15.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,736,530.19 | 7,098,923.11 | 7,098,923.11 |
| Indirect costs based on rate ** multiplied by actual direct costs | 273,873.17 | 1,064,838.47 | 1,116,660.61 |
| 2010-2011 Actual Indirect Costs | 313,970.90 | 951,577.98 | 951,577.98 |
| 2008-2009 Fixed Carry Forward | 27,077.44 | 0.00 | -11,550.96 |
| Total Indirect Costs | 286,893.46 | 951,577.98 | 963,128.94 |
| Over/(Under) Recovery | -13,020.29 | 0.00 | 153,531.67 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 313,970.90 | 951,577.98 | 951,577.98 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -13,020.29 | 0.00 | 153,531.67 |
| Total Projected Indirect 2012-2013 (Numerator) | 326,991.19 | 951,577.98 | 798,046.31 |
| Direct Costs | 7,736,530.19 | 7,098,923.11 | 7,098,923.11 |
| Rate for 2012-2013 ** | 4.23* | 13.40* | 11.24** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 75040**
**Form R0418**

*** Final ***

Colon Community School District
400 DALLAS ST
COLON, MI 49040

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 231,447.54 | 809,435.51 | 809,435.51 |
| 2008-2009 Fixed Carry Forward | 41,324.18 | 0.00 | 49,717.52 |
| Total Indirect Costs | 190,123.36 | 809,435.51 | 759,717.99 |
| 2008-2009 Direct Costs | 5,786,998.13 | 5,209,010.16 | 5,209,010.16 |
| 2010-2011 Rate | 3.29* | 15.54* | 14.58** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,174,624.68 | 4,752,049.35 | 4,752,049.35 |
| Indirect costs based on rate ** multiplied by actual direct costs | 170,245.15 | 712,807.40 | 692,848.80 |
| 2010-2011 Actual Indirect Costs | 232,543.60 | 655,118.93 | 655,118.93 |
| 2008-2009 Fixed Carry Forward | 41,324.18 | 0.00 | 49,717.52 |
| Total Indirect Costs | 191,219.42 | 655,118.93 | 605,401.41 |
| Over/(Under) Recovery | -20,974.27 | 0.00 | 87,447.39 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 232,543.60 | 655,118.93 | 655,118.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -20,974.27 | 0.00 | 87,447.39 |
| Total Projected Indirect 2012-2013 (Numerator) | 253,517.87 | 655,118.93 | 567,671.54 |
| Direct Costs | 5,174,624.68 | 4,752,049.35 | 4,752,049.35 |
| Rate for 2012-2013 ** | 4.90* | 13.79* | 11.95** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 75050**
**Form R0418**

*** Final ***

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 332,631.03 | 1,429,750.77 | 1,429,750.77 |
| 2008-2009 Fixed Carry Forward | -13,258.25 | -85,979.54 | -79,854.25 |
| Total Indirect Costs | 345,889.28 | 1,515,730.31 | 1,509,605.02 |
| 2008-2009 Direct Costs | 11,578,954.61 | 10,481,834.87 | 10,481,834.87 |
| 2010-2011 Rate | 2.99* | 14.46* | 14.40** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,628,983.76 | 10,516,973.92 | 10,516,973.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 347,706.61 | 1,520,754.43 | 1,514,444.24 |
| 2010-2011 Actual Indirect Costs | 356,997.00 | 1,469,006.84 | 1,469,006.84 |
| 2008-2009 Fixed Carry Forward | -13,258.25 | -85,979.54 | -79,854.25 |
| Total Indirect Costs | 370,255.25 | 1,554,986.38 | 1,548,861.09 |
| Over/(Under) Recovery | -22,548.64 | -34,231.95 | -34,416.85 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 356,997.00 | 1,469,006.84 | 1,469,006.84 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -22,548.64 | -34,231.95 | -34,416.85 |
| Total Projected Indirect 2012-2013 (Numerator) | 379,545.64 | 1,503,238.79 | 1,503,423.69 |
| Direct Costs | 11,628,983.76 | 10,516,973.92 | 10,516,973.92 |
| Rate for 2012-2013 ** | 3.26* | 14.29* | 14.30** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 75060**
**Form R0418**

*** Final ***

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 229,395.02 | 914,429.43 | 914,429.43 |
| 2008-2009 Fixed Carry Forward | -33,985.40 | 0.00 | -45,936.89 |
| Total Indirect Costs | 263,380.42 | 914,429.43 | 960,366.32 |
| 2008-2009 Direct Costs | 5,420,857.84 | 4,735,823.43 | 4,735,823.43 |
| 2010-2011 Rate | 4.86* | 19.31* | 20.28** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,160,947.99 | 4,553,710.48 | 4,553,710.48 |
| Indirect costs based on rate ** multiplied by actual direct costs | 250,822.07 | 683,056.57 | 923,492.49 |
| 2010-2011 Actual Indirect Costs | 241,130.20 | 848,367.71 | 848,367.71 |
| 2008-2009 Fixed Carry Forward | -33,985.40 | 0.00 | -45,936.89 |
| Total Indirect Costs | 275,115.60 | 848,367.71 | 894,304.60 |
| Over/(Under) Recovery | -24,293.53 | 0.00 | 29,187.89 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 241,130.20 | 848,367.71 | 848,367.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -24,293.53 | 0.00 | 29,187.89 |
| Total Projected Indirect 2012-2013 (Numerator) | 265,423.73 | 848,367.71 | 819,179.82 |
| Direct Costs | 5,160,947.99 | 4,553,710.48 | 4,553,710.48 |
| Rate for 2012-2013 ** | 5.14* | 18.63* | 17.99** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 75070**
**Form R0418**

*** Final ***

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 195,178.86 | 2,385,191.01 | 2,385,191.01 |
| 2008-2009 Fixed Carry Forward | 52,964.96 | -1,466,208.06 | -1,466,704.69 |
| Total Indirect Costs | 142,213.90 | 3,851,399.07 | 3,851,895.70 |
| 2008-2009 Direct Costs | 8,527,825.57 | 6,337,813.42 | 6,337,813.42 |
| 2010-2011 Rate | 1.67* | 60.77* | 60.78** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,554,741.26 | 6,036,014.29 | 6,036,014.29 |
| Indirect costs based on rate ** multiplied by actual direct costs | 109,464.18 | 905,402.14 | 1,509,003.57 |
| 2010-2011 Actual Indirect Costs | 184,299.65 | 703,026.62 | 703,026.62 |
| 2008-2009 Fixed Carry Forward | 52,964.96 | -1,466,208.06 | -1,466,704.69 |
| Total Indirect Costs | 131,334.69 | 2,169,234.68 | 2,169,731.31 |
| Over/(Under) Recovery | -21,870.51 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 184,299.65 | 703,026.62 | 703,026.62 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -21,870.51 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 206,170.16 | 703,026.62 | 703,026.62 |
| Direct Costs | 6,554,741.26 | 6,036,014.29 | 6,036,014.29 |
| Rate for 2012-2013 ** | 3.15* | 11.65* | 11.65** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 75080**
**Form R0418**

*** Final ***

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 942,260.45 | 3,678,675.51 | 3,678,675.51 |
| 2008-2009 Fixed Carry Forward | -93,107.85 | 0.00 | -139,367.70 |
| Total Indirect Costs | 1,035,368.30 | 3,678,675.51 | 3,818,043.21 |
| 2008-2009 Direct Costs | 22,558,364.28 | 19,821,949.22 | 19,821,949.22 |
| 2010-2011 Rate | 4.59* | 18.56* | 19.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 21,987,845.31 | 19,797,307.00 | 19,797,307.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,009,242.10 | 2,969,596.05 | 3,812,961.33 |
| 2010-2011 Actual Indirect Costs | 958,069.66 | 3,148,607.97 | 3,148,607.97 |
| 2008-2009 Fixed Carry Forward | -93,107.85 | 0.00 | -139,367.70 |
| Total Indirect Costs | 1,051,177.51 | 3,148,607.97 | 3,287,975.67 |
| Over/(Under) Recovery | -41,935.41 | 0.00 | 524,985.66 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 958,069.66 | 3,148,607.97 | 3,148,607.97 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -41,935.41 | 0.00 | 524,985.66 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,000,005.07 | 3,148,607.97 | 2,623,622.31 |
| Direct Costs | 21,987,845.31 | 19,797,307.00 | 19,797,307.00 |
| Rate for 2012-2013 ** | 4.55* | 15.90* | 13.25** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 75100**
**Form R0418**

*** Final ***

Nottawa Community School
26438 M-86
Sturgis, MI 49091

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 18,352.44 | 171,623.92 | 171,623.92 |
| 2008-2009 Fixed Carry Forward | 16,070.29 | 0.00 | -3,485.19 |
| Total Indirect Costs | 2,282.15 | 171,623.92 | 175,109.11 |
| 2008-2009 Direct Costs | 1,304,348.07 | 1,151,076.59 | 1,151,076.59 |
| 2010-2011 Rate | 0.17* | 14.91* | 15.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,232,150.70 | 1,093,906.80 | 1,093,906.80 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,094.66 | 163,101.50 | 166,383.22 |
| 2010-2011 Actual Indirect Costs | 21,493.40 | 159,737.30 | 159,737.30 |
| 2008-2009 Fixed Carry Forward | 16,070.29 | 0.00 | -3,485.19 |
| Total Indirect Costs | 5,423.11 | 159,737.30 | 163,222.49 |
| Over/(Under) Recovery | -3,328.45 | 3,364.20 | 3,160.73 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 21,493.40 | 159,737.30 | 159,737.30 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -3,328.45 | 3,364.20 | 3,160.73 |
| Total Projected Indirect 2012-2013 (Numerator) | 24,821.85 | 156,373.10 | 156,576.57 |
| Direct Costs | 1,232,150.70 | 1,093,906.80 | 1,093,906.80 |
| Rate for 2012-2013 ** | 2.01* | 14.29* | 14.31** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 76000**
**Form R0418**

*** Final ***

Sanilac ISD
175 EAST AITKEN RD
PECK, MI 48466

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 384,338.18 | 873,170.12 | 873,170.12 |
| 2008-2009 Fixed Carry Forward | 101,257.40 | 0.00 | 111,878.28 |
| Total Indirect Costs | 283,080.78 | 873,170.12 | 761,291.84 |
| 2008-2009 Direct Costs | 7,130,625.24 | 6,641,793.30 | 6,641,793.30 |
| 2010-2011 Rate | 3.97* | 13.15* | 11.46** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,925,565.28 | 6,506,563.46 | 6,506,563.46 |
| Indirect costs based on rate ** multiplied by actual direct costs | 274,944.94 | 855,613.09 | 745,652.17 |
| 2010-2011 Actual Indirect Costs | 438,731.68 | 857,733.50 | 857,733.50 |
| 2008-2009 Fixed Carry Forward | 101,257.40 | 0.00 | 111,878.28 |
| Total Indirect Costs | 337,474.28 | 857,733.50 | 745,855.22 |
| Over/(Under) Recovery | -62,529.34 | -2,120.41 | -203.05 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 438,731.68 | 857,733.50 | 857,733.50 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -62,529.34 | -2,120.41 | -203.05 |
| Total Projected Indirect 2012-2013 (Numerator) | 501,261.02 | 859,853.91 | 857,936.55 |
| Direct Costs | 6,925,565.28 | 6,506,563.46 | 6,506,563.46 |
| Rate for 2012-2013 ** | 7.24* | 13.22* | 13.19** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 76060**
**Form R0418**

*** Final ***

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 200,620.54 | 1,149,050.59 | 1,149,050.59 |
| 2008-2009 Fixed Carry Forward | 115,541.71 | 0.00 | 82,279.27 |
| Total Indirect Costs | 85,078.83 | 1,149,050.59 | 1,066,771.32 |
| 2008-2009 Direct Costs | 8,296,661.84 | 7,348,231.79 | 7,348,231.79 |
| 2010-2011 Rate | 1.03* | 15.64* | 14.52** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,788,454.66 | 6,985,877.53 | 6,985,877.53 |
| Indirect costs based on rate ** multiplied by actual direct costs | 80,221.08 | 1,047,881.63 | 1,014,349.42 |
| 2010-2011 Actual Indirect Costs | 205,818.29 | 1,008,395.42 | 1,008,395.42 |
| 2008-2009 Fixed Carry Forward | 115,541.71 | 0.00 | 82,279.27 |
| Total Indirect Costs | 90,276.58 | 1,008,395.42 | 926,116.15 |
| Over/(Under) Recovery | -10,055.50 | 0.00 | 88,233.27 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 205,818.29 | 1,008,395.42 | 1,008,395.42 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -10,055.50 | 0.00 | 88,233.27 |
| Total Projected Indirect 2012-2013 (Numerator) | 215,873.79 | 1,008,395.42 | 920,162.15 |
| Direct Costs | 7,788,454.66 | 6,985,877.53 | 6,985,877.53 |
| Rate for 2012-2013 ** | 2.77* | 14.43* | 13.17** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 76070**
**Form R0418**

*** Final ***

Carsonville-Port Sanilac School District
100 NORTH GOETZE RD
CARSONVILLE, MI 48419

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 145,951.31 | 658,316.03 | 658,316.03 |
| 2008-2009 Fixed Carry Forward | -3,135.77 | -2,074.41 | -2,163.06 |
| Total Indirect Costs | 149,087.08 | 660,390.44 | 660,479.09 |
| 2008-2009 Direct Costs | 5,069,598.21 | 4,557,233.49 | 4,557,233.49 |
| 2010-2011 Rate | 2.94* | 14.49* | 14.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,231,478.40 | 4,744,053.02 | 4,744,053.02 |
| Indirect costs based on rate ** multiplied by actual direct costs | 153,805.46 | 687,413.28 | 687,413.28 |
| 2010-2011 Actual Indirect Costs | 128,498.21 | 615,923.59 | 615,923.59 |
| 2008-2009 Fixed Carry Forward | -3,135.77 | -2,074.41 | -2,163.06 |
| Total Indirect Costs | 131,633.98 | 617,998.00 | 618,086.65 |
| Over/(Under) Recovery | 22,171.48 | 69,415.28 | 69,326.63 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 128,498.21 | 615,923.59 | 615,923.59 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 22,171.48 | 69,415.28 | 69,326.63 |
| Total Projected Indirect 2012-2013 (Numerator) | 106,326.73 | 546,508.31 | 546,596.96 |
| Direct Costs | 5,231,478.40 | 4,744,053.02 | 4,744,053.02 |
| Rate for 2012-2013 ** | 2.03* | 11.52* | 11.52** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 76080**
**Form R0418**

*** Final ***

Croswell-Lexington Community Schools
5407 PECK RD
CROSWELL, MI 48422

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 473,504.98 | 2,349,326.14 | 2,349,326.14 |
| 2008-2009 Fixed Carry Forward | 18,695.05 | 95,783.60 | 94,712.96 |
| Total Indirect Costs | 454,809.93 | 2,253,542.54 | 2,254,613.18 |
| 2008-2009 Direct Costs | 18,274,947.53 | 16,399,126.37 | 16,399,126.37 |
| 2010-2011 Rate | 2.49* | 13.74* | 13.75** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,699,918.61 | 16,134,080.51 | 16,134,080.51 |
| Indirect costs based on rate ** multiplied by actual direct costs | 440,727.97 | 2,216,822.66 | 2,218,436.07 |
| 2010-2011 Actual Indirect Costs | 509,652.65 | 2,075,490.75 | 2,075,490.75 |
| 2008-2009 Fixed Carry Forward | 18,695.05 | 95,783.60 | 94,712.96 |
| Total Indirect Costs | 490,957.60 | 1,979,707.15 | 1,980,777.79 |
| Over/(Under) Recovery | -50,229.63 | 237,115.51 | 237,658.28 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 509,652.65 | 2,075,490.75 | 2,075,490.75 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -50,229.63 | 237,115.51 | 237,658.28 |
| Total Projected Indirect 2012-2013 (Numerator) | 559,882.28 | 1,838,375.24 | 1,837,832.47 |
| Direct Costs | 17,699,918.61 | 16,134,080.51 | 16,134,080.51 |
| Rate for 2012-2013 ** | 3.16* | 11.39* | 11.39** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 76090**
**Form R0418**

*** Final ***

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 299,257.63 | 797,080.97 | 797,080.97 |
| 2008-2009 Fixed Carry Forward | -179,438.52 | -200,219.81 | -200,219.81 |
| Total Indirect Costs | 478,696.15 | 997,300.78 | 997,300.78 |
| 2008-2009 Direct Costs | 5,586,884.58 | 5,089,061.24 | 5,089,061.24 |
| 2010-2011 Rate | 8.57* | 19.60* | 19.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,147,399.64 | 4,713,447.73 | 4,713,447.73 |
| Indirect costs based on rate ** multiplied by actual direct costs | 441,132.15 | 707,017.16 | 923,835.76 |
| 2010-2011 Actual Indirect Costs | 218,205.68 | 652,157.59 | 652,157.59 |
| 2008-2009 Fixed Carry Forward | -179,438.52 | -200,219.81 | -200,219.81 |
| Total Indirect Costs | 397,644.20 | 852,377.40 | 852,377.40 |
| Over/(Under) Recovery | 43,487.95 | 0.00 | 71,458.36 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 218,205.68 | 652,157.59 | 652,157.59 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 43,487.95 | 0.00 | 71,458.36 |
| Total Projected Indirect 2012-2013 (Numerator) | 174,717.73 | 652,157.59 | 580,699.23 |
| Direct Costs | 5,147,399.64 | 4,713,447.73 | 4,713,447.73 |
| Rate for 2012-2013 ** | 3.39* | 13.84* | 12.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 76140**
**Form R0418**

*** Final ***

Marlette Community Schools
3197 STERLING ST
MARLETTE, MI 48453

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 251,535.97 | 1,152,450.08 | 1,152,450.08 |
| 2008-2009 Fixed Carry Forward | 12,481.24 | -90,829.87 | -90,829.87 |
| Total Indirect Costs | 239,054.73 | 1,243,279.95 | 1,243,279.95 |
| 2008-2009 Direct Costs | 9,502,381.80 | 8,601,467.69 | 8,601,467.69 |
| 2010-2011 Rate | 2.52* | 14.45* | 14.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,425,975.84 | 7,671,698.16 | 7,671,698.16 |
| Indirect costs based on rate ** multiplied by actual direct costs | 212,334.59 | 1,108,560.38 | 1,108,560.38 |
| 2010-2011 Actual Indirect Costs | 290,507.74 | 1,044,785.42 | 1,044,785.42 |
| 2008-2009 Fixed Carry Forward | 12,481.24 | -90,829.87 | -90,829.87 |
| Total Indirect Costs | 278,026.50 | 1,135,615.29 | 1,135,615.29 |
| Over/(Under) Recovery | -65,691.91 | -27,054.91 | -27,054.91 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 290,507.74 | 1,044,785.42 | 1,044,785.42 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -65,691.91 | -27,054.91 | -27,054.91 |
| Total Projected Indirect 2012-2013 (Numerator) | 356,199.65 | 1,071,840.33 | 1,071,840.33 |
| Direct Costs | 8,425,975.84 | 7,671,698.16 | 7,671,698.16 |
| Rate for 2012-2013 ** | 4.23* | 13.97* | 13.97** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 76180**
**Form R0418**

*** Final ***

Peck Community School District
222 EAST LAPEER ST
PECK, MI 48466

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 706.23 | 412,416.76 | 412,416.76 |
| 2008-2009 Fixed Carry Forward | 4,229.59 | 7,239.21 | 7,239.21 |
| Total Indirect Costs | -3,523.36 | 405,177.55 | 405,177.55 |
| 2008-2009 Direct Costs | 4,600,323.20 | 4,188,612.67 | 4,188,612.67 |
| 2010-2011 Rate | 0.00* | 9.67* | 9.67** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,336,877.51 | 4,012,564.05 | 4,012,564.05 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 388,014.94 | 388,014.94 |
| 2010-2011 Actual Indirect Costs | 4,117.34 | 328,430.80 | 328,430.80 |
| 2008-2009 Fixed Carry Forward | 4,229.59 | 7,239.21 | 7,239.21 |
| Total Indirect Costs | -112.25 | 321,191.59 | 321,191.59 |
| Over/(Under) Recovery | 0.00 | 66,823.35 | 66,823.35 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,117.34 | 328,430.80 | 328,430.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 66,823.35 | 66,823.35 |
| Total Projected Indirect 2012-2013 (Numerator) | 4,117.34 | 261,607.45 | 261,607.45 |
| Direct Costs | 4,336,877.51 | 4,012,564.05 | 4,012,564.05 |
| Rate for 2012-2013 ** | 0.09* | 6.52* | 6.52** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 76210**
**Form R0418**

*** Final ***

Sandusky Community School District
191 PINE TREE LN
SANDUSKY, MI 48471

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 233,585.00 | 1,379,487.32 | 1,379,487.32 |
| 2008-2009 Fixed Carry Forward | -62,813.82 | 0.00 | -134,981.57 |
| Total Indirect Costs | 296,398.82 | 1,379,487.32 | 1,514,468.89 |
| 2008-2009 Direct Costs | 9,504,923.72 | 8,359,021.40 | 8,359,021.40 |
| 2010-2011 Rate | 3.12* | 16.50* | 18.12** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,277,525.11 | 8,183,813.03 | 8,183,813.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 289,458.78 | 1,227,571.95 | 1,482,906.92 |
| 2010-2011 Actual Indirect Costs | 190,096.56 | 1,283,808.64 | 1,283,808.64 |
| 2008-2009 Fixed Carry Forward | -62,813.82 | 0.00 | -134,981.57 |
| Total Indirect Costs | 252,910.38 | 1,283,808.64 | 1,418,790.21 |
| Over/(Under) Recovery | 36,548.40 | 0.00 | 64,116.71 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 190,096.56 | 1,283,808.64 | 1,283,808.64 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 36,548.40 | 0.00 | 64,116.71 |
| Total Projected Indirect 2012-2013 (Numerator) | 153,548.16 | 1,283,808.64 | 1,219,691.93 |
| Direct Costs | 9,277,525.11 | 8,183,813.03 | 8,183,813.03 |
| Rate for 2012-2013 ** | 1.66* | 15.69* | 14.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 77010**
**Form R0418**

*** Final ***

Manistique Area Schools
100 NORTH CEDAR ST
MANISTIQUE, MI 49854

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 229,577.36 | 1,451,574.06 | 1,451,574.06 |
| 2008-2009 Fixed Carry Forward | -3,035.59 | 0.00 | -45,381.52 |
| Total Indirect Costs | 232,612.95 | 1,451,574.06 | 1,496,955.58 |
| 2008-2009 Direct Costs | 8,868,503.15 | 7,646,506.45 | 7,646,506.45 |
| 2010-2011 Rate | 2.62* | 18.98* | 19.58** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,072,946.00 | 6,976,163.09 | 6,976,163.09 |
| Indirect costs based on rate ** multiplied by actual direct costs | 211,511.19 | 1,046,424.46 | 1,365,932.73 |
| 2010-2011 Actual Indirect Costs | 212,910.01 | 1,309,692.92 | 1,309,692.92 |
| 2008-2009 Fixed Carry Forward | -3,035.59 | 0.00 | -45,381.52 |
| Total Indirect Costs | 215,945.60 | 1,309,692.92 | 1,355,074.44 |
| Over/(Under) Recovery | -4,434.41 | 0.00 | 10,858.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 212,910.01 | 1,309,692.92 | 1,309,692.92 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -4,434.41 | 0.00 | 10,858.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 217,344.42 | 1,309,692.92 | 1,298,834.63 |
| Direct Costs | 8,072,946.00 | 6,976,163.09 | 6,976,163.09 |
| Rate for 2012-2013 ** | 2.69* | 18.77* | 18.62** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 78000**
**Form R0418**

*** Final ***

Shiawassee Regional ESD
1025 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,080,030.20 | 1,444,829.59 | 1,444,829.59 |
| 2008-2009 Fixed Carry Forward | 19,234.81 | -157,377.57 | -157,377.57 |
| Total Indirect Costs | 1,060,795.39 | 1,602,207.16 | 1,602,207.16 |
| 2008-2009 Direct Costs | 16,804,802.94 | 16,440,003.55 | 16,440,003.55 |
| 2010-2011 Rate | 6.31* | 9.75* | 9.75** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,539,562.26 | 17,066,244.74 | 17,066,244.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,106,746.38 | 1,663,958.86 | 1,663,958.86 |
| 2010-2011 Actual Indirect Costs | 1,370,685.60 | 1,844,003.12 | 1,844,003.12 |
| 2008-2009 Fixed Carry Forward | 19,234.81 | -157,377.57 | -157,377.57 |
| Total Indirect Costs | 1,351,450.79 | 2,001,380.69 | 2,001,380.69 |
| Over/(Under) Recovery | -244,704.41 | -337,421.83 | -337,421.83 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,370,685.60 | 1,844,003.12 | 1,844,003.12 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -244,704.41 | -337,421.83 | -337,421.83 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,615,390.01 | 2,181,424.95 | 2,181,424.95 |
| Direct Costs | 17,539,562.26 | 17,066,244.74 | 17,066,244.74 |
| Rate for 2012-2013 ** | 9.21* | 12.78* | 12.78** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 78020**
**Form R0418**

*** Final ***

Byron Area Schools
312 WEST MAPLE ST
BYRON, MI 48418

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 238,846.39 | 1,254,953.52 | 1,254,953.52 |
| 2008-2009 Fixed Carry Forward | 5,471.76 | 36,236.34 | 35,294.33 |
| Total Indirect Costs | 233,374.63 | 1,218,717.18 | 1,219,659.19 |
| 2008-2009 Direct Costs | 10,219,171.00 | 9,203,063.87 | 9,203,063.87 |
| 2010-2011 Rate | 2.28* | 13.24* | 13.25** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,890,881.43 | 9,013,750.98 | 9,013,750.98 |
| Indirect costs based on rate ** multiplied by actual direct costs | 225,512.10 | 1,193,420.63 | 1,194,322.00 |
| 2010-2011 Actual Indirect Costs | 176,590.01 | 1,053,720.46 | 1,053,720.46 |
| 2008-2009 Fixed Carry Forward | 5,471.76 | 36,236.34 | 35,294.33 |
| Total Indirect Costs | 171,118.25 | 1,017,484.12 | 1,018,426.13 |
| Over/(Under) Recovery | 54,393.85 | 175,936.51 | 175,895.87 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 176,590.01 | 1,053,720.46 | 1,053,720.46 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 54,393.85 | 175,936.51 | 175,895.87 |
| Total Projected Indirect 2012-2013 (Numerator) | 122,196.16 | 877,783.95 | 877,824.59 |
| Direct Costs | 9,890,881.43 | 9,013,750.98 | 9,013,750.98 |
| Rate for 2012-2013 ** | 1.24* | 9.74* | 9.74** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 78030**
**Form R0418**

*** Final ***

Durand Area Schools
310 NORTH SAGINAW ST
DURAND, MI 48429

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 586,421.56 | 2,112,683.45 | 2,112,683.45 |
| 2008-2009 Fixed Carry Forward | -42,065.08 | 0.00 | -221,527.29 |
| Total Indirect Costs | 628,486.64 | 2,112,683.45 | 2,334,210.74 |
| 2008-2009 Direct Costs | 14,937,668.81 | 13,411,406.92 | 13,411,406.92 |
| 2010-2011 Rate | 4.21* | 15.75* | 17.40** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,763,010.48 | 12,648,476.62 | 12,648,476.62 |
| Indirect costs based on rate ** multiplied by actual direct costs | 579,422.74 | 1,897,271.49 | 2,200,834.93 |
| 2010-2011 Actual Indirect Costs | 500,236.86 | 1,614,770.72 | 1,614,770.72 |
| 2008-2009 Fixed Carry Forward | -42,065.08 | 0.00 | -221,527.29 |
| Total Indirect Costs | 542,301.94 | 1,614,770.72 | 1,836,298.01 |
| Over/(Under) Recovery | 37,120.80 | 0.00 | 364,536.92 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 500,236.86 | 1,614,770.72 | 1,614,770.72 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 37,120.80 | 0.00 | 364,536.92 |
| Total Projected Indirect 2012-2013 (Numerator) | 463,116.06 | 1,614,770.72 | 1,250,233.80 |
| Direct Costs | 13,763,010.48 | 12,648,476.62 | 12,648,476.62 |
| Rate for 2012-2013 ** | 3.36* | 12.77* | 9.88** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 78040**
**Form R0418**

*** Final ***

Laingsburg Community Schools
205 SOUTH WOODHULL RD
LAINGSBURG, MI 48848

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 293,931.03 | 1,377,943.70 | 1,377,943.70 |
| 2008-2009 Fixed Carry Forward | 18,500.16 | 0.00 | 98,855.81 |
| Total Indirect Costs | 275,430.87 | 1,377,943.70 | 1,279,087.89 |
| 2008-2009 Direct Costs | 9,769,194.83 | 8,685,182.16 | 8,685,182.16 |
| 2010-2011 Rate | 2.82* | 15.87* | 14.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,168,194.42 | 8,167,661.93 | 8,167,661.93 |
| Indirect costs based on rate ** multiplied by actual direct costs | 258,543.08 | 1,225,149.29 | 1,203,096.60 |
| 2010-2011 Actual Indirect Costs | 352,847.22 | 1,353,379.71 | 1,353,379.71 |
| 2008-2009 Fixed Carry Forward | 18,500.16 | 0.00 | 98,855.81 |
| Total Indirect Costs | 334,347.06 | 1,353,379.71 | 1,254,523.90 |
| Over/(Under) Recovery | -75,803.98 | 0.00 | -51,427.30 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 352,847.22 | 1,353,379.71 | 1,353,379.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -75,803.98 | 0.00 | -51,427.30 |
| Total Projected Indirect 2012-2013 (Numerator) | 428,651.20 | 1,353,379.71 | 1,404,807.01 |
| Direct Costs | 9,168,194.42 | 8,167,661.93 | 8,167,661.93 |
| Rate for 2012-2013 ** | 4.68* | 16.57* | 17.20** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 78060**
**Form R0418**

*** Final ***

Morrice Area Schools
111 EAST MASON
MORRICE, MI 48857

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 18,966.48 | 462,137.47 | 462,137.47 |
| 2008-2009 Fixed Carry Forward | 0.00 | 29,925.69 | 29,925.69 |
| Total Indirect Costs | 18,966.48 | 432,211.78 | 432,211.78 |
| 2008-2009 Direct Costs | 4,804,865.61 | 4,361,694.62 | 4,361,694.62 |
| 2010-2011 Rate | 0.39* | 9.91* | 9.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,852,237.06 | 4,395,321.18 | 4,395,321.18 |
| Indirect costs based on rate ** multiplied by actual direct costs | 18,923.72 | 435,576.33 | 435,576.33 |
| 2010-2011 Actual Indirect Costs | 60,009.04 | 516,924.92 | 516,924.92 |
| 2008-2009 Fixed Carry Forward | 0.00 | 29,925.69 | 29,925.69 |
| Total Indirect Costs | 60,009.04 | 486,999.23 | 486,999.23 |
| Over/(Under) Recovery | -41,085.32 | -51,422.90 | -51,422.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 60,009.04 | 516,924.92 | 516,924.92 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -41,085.32 | -51,422.90 | -51,422.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 101,094.36 | 568,347.82 | 568,347.82 |
| Direct Costs | 4,852,237.06 | 4,395,321.18 | 4,395,321.18 |
| Rate for 2012-2013 ** | 2.08* | 12.93* | 12.93** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 78070**
**Form R0418**

*** Final ***

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 238,929.58 | 915,177.15 | 915,177.15 |
| 2008-2009 Fixed Carry Forward | 25,898.36 | 0.00 | 2,161.23 |
| Total Indirect Costs | 213,031.22 | 915,177.15 | 913,015.92 |
| 2008-2009 Direct Costs | 6,127,125.82 | 5,450,878.25 | 5,450,878.25 |
| 2010-2011 Rate | 3.48* | 16.79* | 16.75** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,277,947.44 | 5,650,602.58 | 5,650,602.58 |
| Indirect costs based on rate ** multiplied by actual direct costs | 218,472.57 | 847,590.39 | 946,475.93 |
| 2010-2011 Actual Indirect Costs | 264,420.79 | 891,765.65 | 891,765.65 |
| 2008-2009 Fixed Carry Forward | 25,898.36 | 0.00 | 2,161.23 |
| Total Indirect Costs | 238,522.43 | 891,765.65 | 889,604.42 |
| Over/(Under) Recovery | -20,049.86 | 0.00 | 56,871.51 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 264,420.79 | 891,765.65 | 891,765.65 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -20,049.86 | 0.00 | 56,871.51 |
| Total Projected Indirect 2012-2013 (Numerator) | 284,470.65 | 891,765.65 | 834,894.14 |
| Direct Costs | 6,277,947.44 | 5,650,602.58 | 5,650,602.58 |
| Rate for 2012-2013 ** | 4.53* | 15.78* | 14.78** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 78080**
**Form R0418**

*** Final ***

Perry Public Schools
P.O. Box 900
Perry, MI 48872

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 286,293.20 | 1,837,556.15 | 1,837,556.15 |
| 2008-2009 Fixed Carry Forward | 48,571.05 | 59,543.64 | 59,394.41 |
| Total Indirect Costs | 237,722.15 | 1,778,012.51 | 1,778,161.74 |
| 2008-2009 Direct Costs | 15,101,975.74 | 13,550,712.79 | 13,550,712.79 |
| 2010-2011 Rate | 1.57* | 13.12* | 13.12** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,223,162.81 | 12,875,525.52 | 12,875,525.52 |
| Indirect costs based on rate ** multiplied by actual direct costs | 223,303.66 | 1,689,268.95 | 1,689,268.95 |
| 2010-2011 Actual Indirect Costs | 292,857.57 | 1,640,494.86 | 1,640,494.86 |
| 2008-2009 Fixed Carry Forward | 48,571.05 | 59,543.64 | 59,394.41 |
| Total Indirect Costs | 244,286.52 | 1,580,951.22 | 1,581,100.45 |
| Over/(Under) Recovery | -20,982.86 | 108,317.73 | 108,168.50 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 292,857.57 | 1,640,494.86 | 1,640,494.86 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -20,982.86 | 108,317.73 | 108,168.50 |
| Total Projected Indirect 2012-2013 (Numerator) | 313,840.43 | 1,532,177.13 | 1,532,326.36 |
| Direct Costs | 14,223,162.81 | 12,875,525.52 | 12,875,525.52 |
| Rate for 2012-2013 ** | 2.21* | 11.90* | 11.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 78100**
**Form R0418**

*** Final ***

Corunna Public Schools
124 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 549,043.20 | 2,526,427.24 | 2,526,427.24 |
| 2008-2009 Fixed Carry Forward | -12,178.08 | 0.00 | 44,911.47 |
| Total Indirect Costs | 561,221.28 | 2,526,427.24 | 2,481,515.77 |
| 2008-2009 Direct Costs | 18,425,061.52 | 16,447,677.48 | 16,447,677.48 |
| 2010-2011 Rate | 3.05* | 15.36* | 15.09** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 19,219,350.51 | 17,299,717.59 | 17,299,717.59 |
| Indirect costs based on rate ** multiplied by actual direct costs | 586,190.19 | 2,594,957.64 | 2,610,527.38 |
| 2010-2011 Actual Indirect Costs | 610,589.88 | 2,530,222.80 | 2,530,222.80 |
| 2008-2009 Fixed Carry Forward | -12,178.08 | 0.00 | 44,911.47 |
| Total Indirect Costs | 622,767.96 | 2,530,222.80 | 2,485,311.33 |
| Over/(Under) Recovery | -36,577.77 | 0.00 | 125,216.05 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 610,589.88 | 2,530,222.80 | 2,530,222.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -36,577.77 | 0.00 | 125,216.05 |
| Total Projected Indirect 2012-2013 (Numerator) | 647,167.65 | 2,530,222.80 | 2,405,006.75 |
| Direct Costs | 19,219,350.51 | 17,299,717.59 | 17,299,717.59 |
| Rate for 2012-2013 ** | 3.37* | 14.63* | 13.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 78110**
**Form R0418**

*** Final ***

Owosso Public Schools
645 Alger Street
Owosso, MI 48867

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,092,651.17 | 4,155,519.66 | 4,155,519.66 |
| 2008-2009 Fixed Carry Forward | -209,628.47 | 0.00 | 58,368.62 |
| Total Indirect Costs | 1,302,279.64 | 4,155,519.66 | 4,097,151.04 |
| 2008-2009 Direct Costs | 30,815,198.78 | 27,752,330.29 | 27,752,330.29 |
| 2010-2011 Rate | 4.23* | 14.97* | 14.76** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 30,377,970.51 | 27,475,940.18 | 27,475,940.18 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,284,988.15 | 4,113,148.24 | 4,055,448.77 |
| 2010-2011 Actual Indirect Costs | 770,641.59 | 3,672,671.92 | 3,672,671.92 |
| 2008-2009 Fixed Carry Forward | -209,628.47 | 0.00 | 58,368.62 |
| Total Indirect Costs | 980,270.06 | 3,672,671.92 | 3,614,303.30 |
| Over/(Under) Recovery | 304,718.09 | 440,476.32 | 441,145.47 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 770,641.59 | 3,672,671.92 | 3,672,671.92 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 304,718.09 | 440,476.32 | 441,145.47 |
| Total Projected Indirect 2012-2013 (Numerator) | 465,923.50 | 3,232,195.60 | 3,231,526.45 |
| Direct Costs | 30,377,970.51 | 27,475,940.18 | 27,475,940.18 |
| Rate for 2012-2013 ** | 1.53* | 11.76* | 11.76** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 79000**
**Form R0418**

*** Final ***

Tuscola ISD
1385 CLEAVER RD
CARO, MI 48723

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 720,214.48 | 1,958,543.77 | 1,958,543.77 |
| 2008-2009 Fixed Carry Forward | 1,899.89 | -189,360.72 | -189,360.72 |
| Total Indirect Costs | 718,314.59 | 2,147,904.49 | 2,147,904.49 |
| 2008-2009 Direct Costs | 21,978,608.11 | 20,740,278.82 | 20,740,278.82 |
| 2010-2011 Rate | 3.27* | 10.36* | 10.36** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 21,508,383.68 | 20,413,191.71 | 20,413,191.71 |
| Indirect costs based on rate ** multiplied by actual direct costs | 703,324.15 | 2,114,806.66 | 2,114,806.66 |
| 2010-2011 Actual Indirect Costs | 1,001,987.94 | 2,097,179.91 | 2,097,179.91 |
| 2008-2009 Fixed Carry Forward | 1,899.89 | -189,360.72 | -189,360.72 |
| Total Indirect Costs | 1,000,088.05 | 2,286,540.63 | 2,286,540.63 |
| Over/(Under) Recovery | -296,763.90 | -171,733.97 | -171,733.97 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,001,987.94 | 2,097,179.91 | 2,097,179.91 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -296,763.90 | -171,733.97 | -171,733.97 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,298,751.84 | 2,268,913.88 | 2,268,913.88 |
| Direct Costs | 21,508,383.68 | 20,413,191.71 | 20,413,191.71 |
| Rate for 2012-2013 ** | 6.04* | 11.11* | 11.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 79010**
**Form R0418**

*** Final ***

Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 79,627.05 | 501,506.86 | 501,506.86 |
| 2008-2009 Fixed Carry Forward | -16,217.80 | 0.00 | -26,851.93 |
| Total Indirect Costs | 95,844.85 | 501,506.86 | 528,358.79 |
| 2008-2009 Direct Costs | 2,917,765.30 | 2,495,885.49 | 2,495,885.49 |
| 2010-2011 Rate | 3.28* | 20.09* | 21.17** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,657,884.40 | 2,329,861.40 | 2,329,861.40 |
| Indirect costs based on rate ** multiplied by actual direct costs | 87,178.61 | 349,479.21 | 493,231.66 |
| 2010-2011 Actual Indirect Costs | 62,014.11 | 390,037.11 | 390,037.11 |
| 2008-2009 Fixed Carry Forward | -16,217.80 | 0.00 | -26,851.93 |
| Total Indirect Costs | 78,231.91 | 390,037.11 | 416,889.04 |
| Over/(Under) Recovery | 8,946.70 | 0.00 | 76,342.62 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 62,014.11 | 390,037.11 | 390,037.11 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 8,946.70 | 0.00 | 76,342.62 |
| Total Projected Indirect 2012-2013 (Numerator) | 53,067.41 | 390,037.11 | 313,694.49 |
| Direct Costs | 2,657,884.40 | 2,329,861.40 | 2,329,861.40 |
| Rate for 2012-2013 ** | 2.00* | 16.74* | 13.46** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 79020**
**Form R0418**

*** Final ***

Caro Community Schools
301 NORTH HOOPER ST
CARO, MI 48723

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 298,541.95 | 1,898,323.40 | 1,898,323.40 |
| 2008-2009 Fixed Carry Forward | -42,571.04 | -165,514.09 | -165,514.09 |
| Total Indirect Costs | 341,112.99 | 2,063,837.49 | 2,063,837.49 |
| 2008-2009 Direct Costs | 16,456,243.42 | 14,856,461.97 | 14,856,461.97 |
| 2010-2011 Rate | 2.07* | 13.89* | 13.89** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,893,475.12 | 14,513,559.74 | 14,513,559.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 328,994.93 | 2,015,933.45 | 2,015,933.45 |
| 2010-2011 Actual Indirect Costs | 248,708.94 | 1,628,624.32 | 1,628,624.32 |
| 2008-2009 Fixed Carry Forward | -42,571.04 | -165,514.09 | -165,514.09 |
| Total Indirect Costs | 291,279.98 | 1,794,138.41 | 1,794,138.41 |
| Over/(Under) Recovery | 37,714.95 | 221,795.04 | 221,795.04 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 248,708.94 | 1,628,624.32 | 1,628,624.32 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 37,714.95 | 221,795.04 | 221,795.04 |
| Total Projected Indirect 2012-2013 (Numerator) | 210,993.99 | 1,406,829.28 | 1,406,829.28 |
| Direct Costs | 15,893,475.12 | 14,513,559.74 | 14,513,559.74 |
| Rate for 2012-2013 ** | 1.33* | 9.69* | 9.69** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 79030**
**Form R0418**

*** Final ***

Cass City Public Schools
4868 N. SEEGER ST
CASS CITY, MI 48726

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 249,738.67 | 1,193,882.06 | 1,193,882.06 |
| 2008-2009 Fixed Carry Forward | -58,370.28 | -194,617.85 | -194,617.85 |
| Total Indirect Costs | 308,108.95 | 1,388,499.91 | 1,388,499.91 |
| 2008-2009 Direct Costs | 10,362,104.88 | 9,417,961.49 | 9,417,961.49 |
| 2010-2011 Rate | 2.97* | 14.74* | 14.74** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,282,763.16 | 8,606,916.04 | 8,606,916.04 |
| Indirect costs based on rate ** multiplied by actual direct costs | 275,698.07 | 1,268,659.42 | 1,268,659.42 |
| 2010-2011 Actual Indirect Costs | 349,566.25 | 1,025,413.37 | 1,025,413.37 |
| 2008-2009 Fixed Carry Forward | -58,370.28 | -194,617.85 | -194,617.85 |
| Total Indirect Costs | 407,936.53 | 1,220,031.22 | 1,220,031.22 |
| Over/(Under) Recovery | -132,238.46 | 48,628.20 | 48,628.20 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 349,566.25 | 1,025,413.37 | 1,025,413.37 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -132,238.46 | 48,628.20 | 48,628.20 |
| Total Projected Indirect 2012-2013 (Numerator) | 481,804.71 | 976,785.17 | 976,785.17 |
| Direct Costs | 9,282,763.16 | 8,606,916.04 | 8,606,916.04 |
| Rate for 2012-2013 ** | 5.19* | 11.35* | 11.35** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 79080**
**Form R0418**

*** Final ***

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 157,831.62 | 809,910.27 | 809,910.27 |
| 2008-2009 Fixed Carry Forward | 953.41 | 0.00 | -52,676.32 |
| Total Indirect Costs | 156,878.21 | 809,910.27 | 862,586.59 |
| 2008-2009 Direct Costs | 5,164,847.87 | 4,512,769.22 | 4,512,769.22 |
| 2010-2011 Rate | 3.04* | 17.95* | 19.11** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,840,575.80 | 4,263,153.10 | 4,263,153.10 |
| Indirect costs based on rate ** multiplied by actual direct costs | 147,153.50 | 639,472.97 | 814,688.56 |
| 2010-2011 Actual Indirect Costs | 160,616.97 | 738,039.67 | 738,039.67 |
| 2008-2009 Fixed Carry Forward | 953.41 | 0.00 | -52,676.32 |
| Total Indirect Costs | 159,663.56 | 738,039.67 | 790,715.99 |
| Over/(Under) Recovery | -12,510.06 | 0.00 | 23,972.57 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 160,616.97 | 738,039.67 | 738,039.67 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -12,510.06 | 0.00 | 23,972.57 |
| Total Projected Indirect 2012-2013 (Numerator) | 173,127.03 | 738,039.67 | 714,067.10 |
| Direct Costs | 4,840,575.80 | 4,263,153.10 | 4,263,153.10 |
| Rate for 2012-2013 ** | 3.58* | 17.31* | 16.75** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 79090**
**Form R0418**

*** Final ***

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 168,159.87 | 987,548.81 | 987,548.81 |
| 2008-2009 Fixed Carry Forward | -6,117.88 | -112,371.40 | -112,371.40 |
| Total Indirect Costs | 174,277.75 | 1,099,920.21 | 1,099,920.21 |
| 2008-2009 Direct Costs | 7,302,686.44 | 6,483,297.50 | 6,483,297.50 |
| 2010-2011 Rate | 2.39* | 16.97* | 16.97** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,796,101.23 | 6,017,989.66 | 6,017,989.66 |
| Indirect costs based on rate ** multiplied by actual direct costs | 162,426.82 | 902,698.45 | 1,021,252.85 |
| 2010-2011 Actual Indirect Costs | 188,284.36 | 966,395.93 | 966,395.93 |
| 2008-2009 Fixed Carry Forward | -6,117.88 | -112,371.40 | -112,371.40 |
| Total Indirect Costs | 194,402.24 | 1,078,767.33 | 1,078,767.33 |
| Over/(Under) Recovery | -31,975.42 | 0.00 | -57,514.48 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 188,284.36 | 966,395.93 | 966,395.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -31,975.42 | 0.00 | -57,514.48 |
| Total Projected Indirect 2012-2013 (Numerator) | 220,259.78 | 966,395.93 | 1,023,910.41 |
| Direct Costs | 6,796,101.23 | 6,017,989.66 | 6,017,989.66 |
| Rate for 2012-2013 ** | 3.24* | 16.06* | 17.01** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 79100**
**Form R0418**

*** Final ***

Millington Community Schools
8780 DEAN DR
MILLINGTON, MI 48746

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 413,526.76 | 1,771,687.23 | 1,771,687.23 |
| 2008-2009 Fixed Carry Forward | -7,524.53 | 0.00 | 23,171.18 |
| Total Indirect Costs | 421,051.29 | 1,771,687.23 | 1,748,516.05 |
| 2008-2009 Direct Costs | 12,062,504.74 | 10,704,344.27 | 10,704,344.27 |
| 2010-2011 Rate | 3.49* | 16.55* | 16.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,805,086.76 | 10,420,070.42 | 10,420,070.42 |
| Indirect costs based on rate ** multiplied by actual direct costs | 411,997.53 | 1,563,010.56 | 1,701,597.50 |
| 2010-2011 Actual Indirect Costs | 368,520.74 | 1,753,537.08 | 1,753,537.08 |
| 2008-2009 Fixed Carry Forward | -7,524.53 | 0.00 | 23,171.18 |
| Total Indirect Costs | 376,045.27 | 1,753,537.08 | 1,730,365.90 |
| Over/(Under) Recovery | 35,952.26 | 0.00 | -28,768.40 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 368,520.74 | 1,753,537.08 | 1,753,537.08 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 35,952.26 | 0.00 | -28,768.40 |
| Total Projected Indirect 2012-2013 (Numerator) | 332,568.48 | 1,753,537.08 | 1,782,305.48 |
| Direct Costs | 11,805,086.76 | 10,420,070.42 | 10,420,070.42 |
| Rate for 2012-2013 ** | 2.82* | 16.83* | 17.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 79110**
**Form R0418**

*** Final ***

Reese Public Schools
P.O. Box 389
Reese, MI 48757

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 244,010.46 | 1,138,489.33 | 1,138,489.33 |
| 2008-2009 Fixed Carry Forward | -32,245.24 | -242,667.65 | -237,486.61 |
| Total Indirect Costs | 276,255.70 | 1,381,156.98 | 1,375,975.94 |
| 2008-2009 Direct Costs | 7,706,811.04 | 6,812,332.17 | 6,812,332.17 |
| 2010-2011 Rate | 3.58* | 20.27* | 20.20** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,457,053.66 | 6,775,840.30 | 6,775,840.30 |
| Indirect costs based on rate ** multiplied by actual direct costs | 266,962.52 | 1,016,376.05 | 1,368,719.74 |
| 2010-2011 Actual Indirect Costs | 273,740.83 | 1,110,983.19 | 1,110,983.19 |
| 2008-2009 Fixed Carry Forward | -32,245.24 | -242,667.65 | -237,486.61 |
| Total Indirect Costs | 305,986.07 | 1,353,650.84 | 1,348,469.80 |
| Over/(Under) Recovery | -39,023.55 | 0.00 | 20,249.94 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 273,740.83 | 1,110,983.19 | 1,110,983.19 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -39,023.55 | 0.00 | 20,249.94 |
| Total Projected Indirect 2012-2013 (Numerator) | 312,764.38 | 1,110,983.19 | 1,090,733.25 |
| Direct Costs | 7,457,053.66 | 6,775,840.30 | 6,775,840.30 |
| Rate for 2012-2013 ** | 4.19* | 16.40* | 16.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 79145**
**Form R0418**

*** Final ***

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 317,648.40 | 1,159,186.97 | 1,159,186.97 |
| 2008-2009 Fixed Carry Forward | -8,320.69 | 0.00 | 10,288.01 |
| Total Indirect Costs | 325,969.09 | 1,159,186.97 | 1,148,898.96 |
| 2008-2009 Direct Costs | 6,720,504.89 | 5,878,966.32 | 5,878,966.32 |
| 2010-2011 Rate | 4.85* | 19.72* | 19.54** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,690,801.92 | 5,887,330.54 | 5,887,330.54 |
| Indirect costs based on rate ** multiplied by actual direct costs | 324,503.89 | 883,099.58 | 1,150,384.39 |
| 2010-2011 Actual Indirect Costs | 315,659.34 | 1,119,130.72 | 1,119,130.72 |
| 2008-2009 Fixed Carry Forward | -8,320.69 | 0.00 | 10,288.01 |
| Total Indirect Costs | 323,980.03 | 1,119,130.72 | 1,108,842.71 |
| Over/(Under) Recovery | 523.86 | 0.00 | 41,541.68 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 315,659.34 | 1,119,130.72 | 1,119,130.72 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 523.86 | 0.00 | 41,541.68 |
| Total Projected Indirect 2012-2013 (Numerator) | 315,135.48 | 1,119,130.72 | 1,077,589.04 |
| Direct Costs | 6,690,801.92 | 5,887,330.54 | 5,887,330.54 |
| Rate for 2012-2013 ** | 4.71* | 19.01* | 18.30** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 79150**
**Form R0418**

*** Final ***

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 326,799.99 | 1,565,304.62 | 1,565,304.62 |
| 2008-2009 Fixed Carry Forward | 59,473.21 | 181,459.36 | 181,459.36 |
| Total Indirect Costs | 267,326.78 | 1,383,845.26 | 1,383,845.26 |
| 2008-2009 Direct Costs | 15,290,025.34 | 14,051,520.71 | 14,051,520.71 |
| 2010-2011 Rate | 1.75* | 9.85* | 9.85** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,188,307.36 | 13,043,835.11 | 13,043,835.11 |
| Indirect costs based on rate ** multiplied by actual direct costs | 248,295.38 | 1,284,817.76 | 1,284,817.76 |
| 2010-2011 Actual Indirect Costs | 254,805.54 | 1,399,277.79 | 1,399,277.79 |
| 2008-2009 Fixed Carry Forward | 59,473.21 | 181,459.36 | 181,459.36 |
| Total Indirect Costs | 195,332.33 | 1,217,818.43 | 1,217,818.43 |
| Over/(Under) Recovery | 52,963.05 | 66,999.33 | 66,999.33 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 254,805.54 | 1,399,277.79 | 1,399,277.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 52,963.05 | 66,999.33 | 66,999.33 |
| Total Projected Indirect 2012-2013 (Numerator) | 201,842.49 | 1,332,278.46 | 1,332,278.46 |
| Direct Costs | 14,188,307.36 | 13,043,835.11 | 13,043,835.11 |
| Rate for 2012-2013 ** | 1.42* | 10.21* | 10.21** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80000**
**Form R0418**

*** Final ***

Van Buren ISD
490 SOUTH PAW PAW ST
LAWRENCE, MI 49064

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,017,985.49 | 3,994,737.44 | 3,994,737.44 |
| 2008-2009 Fixed Carry Forward | 282,404.55 | 178,849.75 | 178,849.75 |
| Total Indirect Costs | 1,735,580.94 | 3,815,887.69 | 3,815,887.69 |
| 2008-2009 Direct Costs | 31,841,333.25 | 29,864,581.30 | 29,864,581.30 |
| 2010-2011 Rate | 5.45* | 12.78* | 12.78** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 33,558,858.30 | 31,740,147.47 | 31,740,147.47 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,828,957.78 | 4,056,390.85 | 4,056,390.85 |
| 2010-2011 Actual Indirect Costs | 2,097,219.96 | 3,915,930.79 | 3,915,930.79 |
| 2008-2009 Fixed Carry Forward | 282,404.55 | 178,849.75 | 178,849.75 |
| Total Indirect Costs | 1,814,815.41 | 3,737,081.04 | 3,737,081.04 |
| Over/(Under) Recovery | 14,142.37 | 319,309.81 | 319,309.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,097,219.96 | 3,915,930.79 | 3,915,930.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 14,142.37 | 319,309.81 | 319,309.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,083,077.59 | 3,596,620.98 | 3,596,620.98 |
| Direct Costs | 33,558,858.30 | 31,740,147.47 | 31,740,147.47 |
| Rate for 2012-2013 ** | 6.21* | 11.33* | 11.33** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80010**
**Form R0418**

*** Final ***

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,085,153.26 | 2,943,155.53 | 2,943,155.53 |
| 2008-2009 Fixed Carry Forward | -74,517.23 | 0.00 | 31,907.57 |
| Total Indirect Costs | 1,159,670.49 | 2,943,155.53 | 2,911,247.96 |
| 2008-2009 Direct Costs | 17,682,805.97 | 15,824,803.70 | 15,824,803.70 |
| 2010-2011 Rate | 6.56* | 18.60* | 18.40** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 18,215,020.31 | 16,370,324.12 | 16,370,324.12 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,194,905.33 | 2,455,548.62 | 3,012,139.64 |
| 2010-2011 Actual Indirect Costs | 816,324.42 | 2,661,020.61 | 2,661,020.61 |
| 2008-2009 Fixed Carry Forward | -74,517.23 | 0.00 | 31,907.57 |
| Total Indirect Costs | 890,841.65 | 2,661,020.61 | 2,629,113.04 |
| Over/(Under) Recovery | 304,063.68 | 0.00 | 383,026.60 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 816,324.42 | 2,661,020.61 | 2,661,020.61 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 304,063.68 | 0.00 | 383,026.60 |
| Total Projected Indirect 2012-2013 (Numerator) | 512,260.74 | 2,661,020.61 | 2,277,994.01 |
| Direct Costs | 18,215,020.31 | 16,370,324.12 | 16,370,324.12 |
| Rate for 2012-2013 ** | 2.81* | 16.26* | 13.92** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80020**
**Form R0418**

*** Final ***

Bangor Public Schools (Van Buren)
801 WEST ARLINGTON ST
BANGOR, MI 49013

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 636,733.22 | 1,758,140.69 | 1,758,140.69 |
| 2008-2009 Fixed Carry Forward | -19,922.43 | 0.00 | -25,117.73 |
| Total Indirect Costs | 656,655.65 | 1,758,140.69 | 1,783,258.42 |
| 2008-2009 Direct Costs | 11,785,247.29 | 10,663,839.82 | 10,663,839.82 |
| 2010-2011 Rate | 5.57* | 16.49* | 16.72** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,386,293.48 | 10,269,187.32 | 10,269,187.32 |
| Indirect costs based on rate ** multiplied by actual direct costs | 634,216.55 | 1,540,378.10 | 1,717,008.12 |
| 2010-2011 Actual Indirect Costs | 538,078.61 | 1,655,184.77 | 1,655,184.77 |
| 2008-2009 Fixed Carry Forward | -19,922.43 | 0.00 | -25,117.73 |
| Total Indirect Costs | 558,001.04 | 1,655,184.77 | 1,680,302.50 |
| Over/(Under) Recovery | 76,215.51 | 0.00 | 36,705.62 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 538,078.61 | 1,655,184.77 | 1,655,184.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 76,215.51 | 0.00 | 36,705.62 |
| Total Projected Indirect 2012-2013 (Numerator) | 461,863.10 | 1,655,184.77 | 1,618,479.15 |
| Direct Costs | 11,386,293.48 | 10,269,187.32 | 10,269,187.32 |
| Rate for 2012-2013 ** | 4.06* | 16.12* | 15.76** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80040**
**Form R0418**

*** Final ***

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 355,123.11 | 1,474,895.01 | 1,474,895.01 |
| 2008-2009 Fixed Carry Forward | 130,430.32 | 0.00 | 788,748.88 |
| Total Indirect Costs | 224,692.79 | 1,474,895.01 | 686,146.13 |
| 2008-2009 Direct Costs | 11,580,233.51 | 10,460,461.61 | 10,460,461.61 |
| 2010-2011 Rate | 1.94* | 14.10* | 6.56** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,870,182.45 | 7,947,814.51 | 7,947,814.51 |
| Indirect costs based on rate ** multiplied by actual direct costs | 172,081.54 | 1,120,641.85 | 521,376.63 |
| 2010-2011 Actual Indirect Costs | 291,934.33 | 1,214,302.27 | 1,214,302.27 |
| 2008-2009 Fixed Carry Forward | 130,430.32 | 0.00 | 788,748.88 |
| Total Indirect Costs | 161,504.01 | 1,214,302.27 | 425,553.39 |
| Over/(Under) Recovery | 10,577.53 | -93,660.42 | 95,823.24 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 291,934.33 | 1,214,302.27 | 1,214,302.27 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 10,577.53 | -93,660.42 | 95,823.24 |
| Total Projected Indirect 2012-2013 (Numerator) | 281,356.80 | 1,307,962.69 | 1,118,479.03 |
| Direct Costs | 8,870,182.45 | 7,947,814.51 | 7,947,814.51 |
| Rate for 2012-2013 ** | 3.17* | 16.46* | 14.07** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80050**
**Form R0418**

*** Final ***

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 276,434.82 | 1,221,170.52 | 1,221,170.52 |
| 2008-2009 Fixed Carry Forward | 20,717.86 | -48,431.67 | -44,440.60 |
| Total Indirect Costs | 255,716.96 | 1,269,602.19 | 1,265,611.12 |
| 2008-2009 Direct Costs | 8,820,752.18 | 7,876,016.48 | 7,876,016.48 |
| 2010-2011 Rate | 2.90* | 16.12* | 16.07** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,438,443.24 | 7,576,661.96 | 7,576,661.96 |
| Indirect costs based on rate ** multiplied by actual direct costs | 244,714.85 | 1,136,499.29 | 1,217,569.58 |
| 2010-2011 Actual Indirect Costs | 300,658.78 | 1,162,440.06 | 1,162,440.06 |
| 2008-2009 Fixed Carry Forward | 20,717.86 | -48,431.67 | -44,440.60 |
| Total Indirect Costs | 279,940.92 | 1,210,871.73 | 1,206,880.66 |
| Over/(Under) Recovery | -35,226.07 | 0.00 | 10,688.92 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 300,658.78 | 1,162,440.06 | 1,162,440.06 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -35,226.07 | 0.00 | 10,688.92 |
| Total Projected Indirect 2012-2013 (Numerator) | 335,884.85 | 1,162,440.06 | 1,151,751.14 |
| Direct Costs | 8,438,443.24 | 7,576,661.96 | 7,576,661.96 |
| Rate for 2012-2013 ** | 3.98* | 15.34* | 15.20** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80090**
**Form R0418**

*** Final ***

Bloomingdale Public School District
P.O. Box 217
Bloomingdale, MI 49026

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 342,006.77 | 1,558,050.46 | 1,558,050.46 |
| 2008-2009 Fixed Carry Forward | -128,291.49 | -251,356.32 | -256,347.76 |
| Total Indirect Costs | 470,298.26 | 1,809,406.78 | 1,814,398.22 |
| 2008-2009 Direct Costs | 11,813,725.32 | 10,597,681.63 | 10,597,681.63 |
| 2010-2011 Rate | 3.98* | 17.07* | 17.12** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,159,721.09 | 10,053,366.03 | 10,053,366.03 |
| Indirect costs based on rate ** multiplied by actual direct costs | 444,156.90 | 1,508,004.90 | 1,721,136.26 |
| 2010-2011 Actual Indirect Costs | 350,231.59 | 1,456,586.65 | 1,456,586.65 |
| 2008-2009 Fixed Carry Forward | -128,291.49 | -251,356.32 | -256,347.76 |
| Total Indirect Costs | 478,523.08 | 1,707,942.97 | 1,712,934.41 |
| Over/(Under) Recovery | -34,366.18 | 0.00 | 8,201.85 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 350,231.59 | 1,456,586.65 | 1,456,586.65 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -34,366.18 | 0.00 | 8,201.85 |
| Total Projected Indirect 2012-2013 (Numerator) | 384,597.77 | 1,456,586.65 | 1,448,384.80 |
| Direct Costs | 11,159,721.09 | 10,053,366.03 | 10,053,366.03 |
| Rate for 2012-2013 ** | 3.45* | 14.49* | 14.41** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80110**
**Form R0418**

*** Final ***

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 6,902.00 | 754,208.45 | 754,208.45 |
| 2008-2009 Fixed Carry Forward | 48,615.70 | 37,406.19 | 37,406.19 |
| Total Indirect Costs | -41,713.70 | 716,802.26 | 716,802.26 |
| 2008-2009 Direct Costs | 8,164,367.00 | 7,417,060.55 | 7,417,060.55 |
| 2010-2011 Rate | 0.00* | 9.66* | 9.66** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,487,621.69 | 6,821,722.72 | 6,821,722.72 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 658,978.41 | 658,978.41 |
| 2010-2011 Actual Indirect Costs | 354,660.05 | 1,020,559.02 | 1,020,559.02 |
| 2008-2009 Fixed Carry Forward | 48,615.70 | 37,406.19 | 37,406.19 |
| Total Indirect Costs | 306,044.35 | 983,152.83 | 983,152.83 |
| Over/(Under) Recovery | 0.00 | -324,174.42 | -324,174.42 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 354,660.05 | 1,020,559.02 | 1,020,559.02 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | -324,174.42 | -324,174.42 |
| Total Projected Indirect 2012-2013 (Numerator) | 354,660.05 | 1,344,733.44 | 1,344,733.44 |
| Direct Costs | 7,487,621.69 | 6,821,722.72 | 6,821,722.72 |
| Rate for 2012-2013 ** | 4.74* | 19.71* | 19.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80120**
**Form R0418**

*** Final ***

Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 354,717.21 | 1,394,974.48 | 1,394,974.48 |
| 2008-2009 Fixed Carry Forward | 3,162.53 | 19.05 | 19.05 |
| Total Indirect Costs | 351,554.68 | 1,394,955.43 | 1,394,955.43 |
| 2008-2009 Direct Costs | 12,323,328.35 | 11,283,071.08 | 11,283,071.08 |
| 2010-2011 Rate | 2.85* | 12.36* | 12.36** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,401,013.36 | 11,254,297.58 | 11,254,297.58 |
| Indirect costs based on rate ** multiplied by actual direct costs | 353,428.88 | 1,391,031.18 | 1,391,031.18 |
| 2010-2011 Actual Indirect Costs | 223,796.30 | 1,370,512.08 | 1,370,512.08 |
| 2008-2009 Fixed Carry Forward | 3,162.53 | 19.05 | 19.05 |
| Total Indirect Costs | 220,633.77 | 1,370,493.03 | 1,370,493.03 |
| Over/(Under) Recovery | 132,795.11 | 20,538.15 | 20,538.15 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 223,796.30 | 1,370,512.08 | 1,370,512.08 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 132,795.11 | 20,538.15 | 20,538.15 |
| Total Projected Indirect 2012-2013 (Numerator) | 91,001.19 | 1,349,973.93 | 1,349,973.93 |
| Direct Costs | 12,401,013.36 | 11,254,297.58 | 11,254,297.58 |
| Rate for 2012-2013 ** | 0.73* | 12.00* | 12.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80130**
**Form R0418**

*** Final ***

Lawrence Public Schools
650 WEST SAINT JOSEPH ST
LAWRENCE, MI 49064

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 322,433.53 | 915,161.91 | 915,161.91 |
| 2008-2009 Fixed Carry Forward | 34,471.13 | 0.00 | -5,418.28 |
| Total Indirect Costs | 287,962.40 | 915,161.91 | 920,580.19 |
| 2008-2009 Direct Costs | 5,804,991.67 | 5,212,263.29 | 5,212,263.29 |
| 2010-2011 Rate | 4.96* | 17.56* | 17.66** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,682,840.59 | 5,170,476.31 | 5,170,476.31 |
| Indirect costs based on rate ** multiplied by actual direct costs | 281,868.89 | 775,571.45 | 913,106.12 |
| 2010-2011 Actual Indirect Costs | 351,423.00 | 863,787.28 | 863,787.28 |
| 2008-2009 Fixed Carry Forward | 34,471.13 | 0.00 | -5,418.28 |
| Total Indirect Costs | 316,951.87 | 863,787.28 | 869,205.56 |
| Over/(Under) Recovery | -35,082.98 | 0.00 | 43,900.56 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 351,423.00 | 863,787.28 | 863,787.28 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -35,082.98 | 0.00 | 43,900.56 |
| Total Projected Indirect 2012-2013 (Numerator) | 386,505.98 | 863,787.28 | 819,886.72 |
| Direct Costs | 5,682,840.59 | 5,170,476.31 | 5,170,476.31 |
| Rate for 2012-2013 ** | 6.80* | 16.71* | 15.86** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80140**
**Form R0418**

*** Final ***

Lawton Community School District
101 Primary Way
Lawton, MI 49065

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 544,398.82 | 1,563,109.90 | 1,563,109.90 |
| 2008-2009 Fixed Carry Forward | -20,030.75 | 0.00 | 0.00 |
| Total Indirect Costs | 564,429.57 | 1,563,109.90 | 1,563,109.90 |
| 2008-2009 Direct Costs | 7,968,355.39 | 6,949,644.31 | 6,949,644.31 |
| 2010-2011 Rate | 7.08* | 22.49* | 22.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,026,935.52 | 7,144,131.34 | 7,144,131.34 |
| Indirect costs based on rate ** multiplied by actual direct costs | 568,307.03 | 1,071,619.70 | 1,606,715.14 |
| 2010-2011 Actual Indirect Costs | 346,007.73 | 1,228,811.91 | 1,228,811.91 |
| 2008-2009 Fixed Carry Forward | -20,030.75 | 0.00 | 0.00 |
| Total Indirect Costs | 366,038.48 | 1,228,811.91 | 1,228,811.91 |
| Over/(Under) Recovery | 202,268.55 | 0.00 | 377,903.23 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 346,007.73 | 1,228,811.91 | 1,228,811.91 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 202,268.55 | 0.00 | 377,903.23 |
| Total Projected Indirect 2012-2013 (Numerator) | 143,739.18 | 1,228,811.91 | 850,908.68 |
| Direct Costs | 8,026,935.52 | 7,144,131.34 | 7,144,131.34 |
| Rate for 2012-2013 ** | 1.79* | 17.20* | 11.91** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80150**
**Form R0418**

*** Final ***

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,319,907.32 | 3,552,418.94 | 3,552,418.94 |
| 2008-2009 Fixed Carry Forward | -37,848.04 | 121,339.18 | 118,729.36 |
| Total Indirect Costs | 1,357,755.36 | 3,431,079.76 | 3,433,689.58 |
| 2008-2009 Direct Costs | 27,603,769.35 | 25,371,257.73 | 25,371,257.73 |
| 2010-2011 Rate | 4.92* | 13.52* | 13.53** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 28,764,884.40 | 26,711,062.45 | 26,711,062.45 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,415,232.31 | 3,611,335.64 | 3,614,006.75 |
| 2010-2011 Actual Indirect Costs | 1,279,895.29 | 3,333,717.24 | 3,333,717.24 |
| 2008-2009 Fixed Carry Forward | -37,848.04 | 121,339.18 | 118,729.36 |
| Total Indirect Costs | 1,317,743.33 | 3,212,378.06 | 3,214,987.88 |
| Over/(Under) Recovery | 97,488.98 | 398,957.58 | 399,018.87 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,279,895.29 | 3,333,717.24 | 3,333,717.24 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 97,488.98 | 398,957.58 | 399,018.87 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,182,406.31 | 2,934,759.66 | 2,934,698.37 |
| Direct Costs | 28,764,884.40 | 26,711,062.45 | 26,711,062.45 |
| Rate for 2012-2013 ** | 4.11* | 10.99* | 10.99** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80160**
**Form R0418**

*** Final ***

Paw Paw Public School District
119 JOHNSON ST
PAW PAW, MI 49079

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 802,399.99 | 2,754,028.12 | 2,754,028.12 |
| 2008-2009 Fixed Carry Forward | -350,555.86 | -479,898.93 | -479,898.93 |
| Total Indirect Costs | 1,152,955.85 | 3,233,927.05 | 3,233,927.05 |
| 2008-2009 Direct Costs | 18,263,618.40 | 16,311,990.27 | 16,311,990.27 |
| 2010-2011 Rate | 6.31* | 19.83* | 19.83** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,412,538.93 | 15,994,065.25 | 15,994,065.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,098,731.21 | 2,399,109.79 | 3,171,623.14 |
| 2010-2011 Actual Indirect Costs | 756,473.27 | 2,570,395.82 | 2,570,395.82 |
| 2008-2009 Fixed Carry Forward | -350,555.86 | -479,898.93 | -479,898.93 |
| Total Indirect Costs | 1,107,029.13 | 3,050,294.75 | 3,050,294.75 |
| Over/(Under) Recovery | -8,297.92 | 0.00 | 121,328.39 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 756,473.27 | 2,570,395.82 | 2,570,395.82 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -8,297.92 | 0.00 | 121,328.39 |
| Total Projected Indirect 2012-2013 (Numerator) | 764,771.19 | 2,570,395.82 | 2,449,067.43 |
| Direct Costs | 17,412,538.93 | 15,994,065.25 | 15,994,065.25 |
| Rate for 2012-2013 ** | 4.39* | 16.07* | 15.31** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 80240**
**Form R0418**

*** Final ***

Bangor Township S/D #8
PO Box 130
Bangor, MI 49013

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 0.00 | 14,954.00 | 14,954.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 907.60 | 907.60 |
| Total Indirect Costs | 0.00 | 14,046.40 | 14,046.40 |
| 2008-2009 Direct Costs | 166,492.00 | 151,538.00 | 151,538.00 |
| 2010-2011 Rate | 0.00* | 9.27* | 9.27** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 169,382.97 | 157,082.71 | 157,082.71 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 14,561.57 | 14,561.57 |
| 2010-2011 Actual Indirect Costs | 0.00 | 12,300.26 | 12,300.26 |
| 2008-2009 Fixed Carry Forward | 0.00 | 907.60 | 907.60 |
| Total Indirect Costs | 0.00 | 11,392.66 | 11,392.66 |
| Over/(Under) Recovery | 0.00 | 3,168.91 | 3,168.91 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 12,300.26 | 12,300.26 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 3,168.91 | 3,168.91 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 9,131.35 | 9,131.35 |
| Direct Costs | 169,382.97 | 157,082.71 | 157,082.71 |
| Rate for 2012-2013 ** | 0.00* | 5.81* | 5.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81000**
**Form R0418**

*** Final ***

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,970,331.27 | 4,881,664.26 | 4,881,664.26 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 2,970,331.27 | 4,881,664.26 | 4,881,664.26 |
| 2008-2009 Direct Costs | 18,351,458.70 | 16,440,125.71 | 16,440,125.71 |
| 2010-2011 Rate | 16.19* | 29.69* | 29.69** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 32,489,894.96 | 30,827,075.31 | 30,827,075.31 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,873,484.24 | 4,624,061.30 | 7,706,768.83 |
| 2010-2011 Actual Indirect Costs | 3,513,017.55 | 5,175,837.20 | 5,175,837.20 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 3,513,017.55 | 5,175,837.20 | 5,175,837.20 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,513,017.55 | 5,175,837.20 | 5,175,837.20 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,513,017.55 | 5,175,837.20 | 5,175,837.20 |
| Direct Costs | 32,489,894.96 | 30,827,075.31 | 30,827,075.31 |
| Rate for 2012-2013 ** | 10.81* | 16.79* | 16.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81010**
**Form R0418**

*** Final ***

Ann Arbor Public Schools
P.O. Box 1188
Ann Arbor, MI 48106

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 4,666,321.64 | 23,802,430.09 | 23,802,430.09 |
| 2008-2009 Fixed Carry Forward | 550,102.33 | -459,492.11 | -459,492.11 |
| Total Indirect Costs | 4,116,219.31 | 24,261,922.20 | 24,261,922.20 |
| 2008-2009 Direct Costs | 205,123,339.27 | 185,987,230.82 | 185,987,230.82 |
| 2010-2011 Rate | 2.01* | 13.04* | 13.04** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 197,621,445.00 | 178,821,263.44 | 178,821,263.44 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,972,191.04 | 23,318,292.75 | 23,318,292.75 |
| 2010-2011 Actual Indirect Costs | 6,019,723.61 | 24,819,905.17 | 24,819,905.17 |
| 2008-2009 Fixed Carry Forward | 550,102.33 | -459,492.11 | -459,492.11 |
| Total Indirect Costs | 5,469,621.28 | 25,279,397.28 | 25,279,397.28 |
| Over/(Under) Recovery | -1,497,430.24 | -1,961,104.53 | -1,961,104.53 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 6,019,723.61 | 24,819,905.17 | 24,819,905.17 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -1,497,430.24 | -1,961,104.53 | -1,961,104.53 |
| Total Projected Indirect 2012-2013 (Numerator) | 7,517,153.85 | 26,781,009.70 | 26,781,009.70 |
| Direct Costs | 197,621,445.00 | 178,821,263.44 | 178,821,263.44 |
| Rate for 2012-2013 ** | 3.80* | 14.98* | 14.98** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81020**
**Form R0418**

*** Final ***

School District of Ypsilanti
1885 PACKARD RD
YPSILANTI, MI 48197

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,016,553.92 | 6,939,552.05 | 6,939,552.05 |
| 2008-2009 Fixed Carry Forward | -104,939.71 | -191,022.36 | -191,022.36 |
| Total Indirect Costs | 1,121,493.63 | 7,130,574.41 | 7,130,574.41 |
| 2008-2009 Direct Costs | 53,042,747.11 | 47,119,748.98 | 47,119,748.98 |
| 2010-2011 Rate | 2.11* | 15.13* | 15.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 51,411,865.95 | 46,628,770.08 | 46,628,770.08 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,084,790.37 | 6,994,315.51 | 7,054,932.91 |
| 2010-2011 Actual Indirect Costs | 1,156,790.35 | 5,939,886.22 | 5,939,886.22 |
| 2008-2009 Fixed Carry Forward | -104,939.71 | -191,022.36 | -191,022.36 |
| Total Indirect Costs | 1,261,730.06 | 6,130,908.58 | 6,130,908.58 |
| Over/(Under) Recovery | -176,939.69 | 0.00 | 924,024.33 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,156,790.35 | 5,939,886.22 | 5,939,886.22 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -176,939.69 | 0.00 | 924,024.33 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,333,730.04 | 5,939,886.22 | 5,015,861.89 |
| Direct Costs | 51,411,865.95 | 46,628,770.08 | 46,628,770.08 |
| Rate for 2012-2013 ** | 2.59* | 12.74* | 10.76** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81040**
**Form R0418**

*** Final ***

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 928,758.13 | 3,914,321.56 | 3,914,321.56 |
| 2008-2009 Fixed Carry Forward | 42,636.12 | 0.00 | 19,336.15 |
| Total Indirect Costs | 886,122.01 | 3,914,321.56 | 3,894,985.41 |
| 2008-2009 Direct Costs | 26,568,643.21 | 23,583,079.78 | 23,583,079.78 |
| 2010-2011 Rate | 3.34* | 16.60* | 16.52** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 24,691,811.61 | 22,088,795.97 | 22,088,795.97 |
| Indirect costs based on rate ** multiplied by actual direct costs | 824,706.51 | 3,313,319.40 | 3,649,069.09 |
| 2010-2011 Actual Indirect Costs | 823,805.86 | 3,426,821.50 | 3,426,821.50 |
| 2008-2009 Fixed Carry Forward | 42,636.12 | 0.00 | 19,336.15 |
| Total Indirect Costs | 781,169.74 | 3,426,821.50 | 3,407,485.35 |
| Over/(Under) Recovery | 43,536.77 | 0.00 | 241,583.74 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 823,805.86 | 3,426,821.50 | 3,426,821.50 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 43,536.77 | 0.00 | 241,583.74 |
| Total Projected Indirect 2012-2013 (Numerator) | 780,269.09 | 3,426,821.50 | 3,185,237.76 |
| Direct Costs | 24,691,811.61 | 22,088,795.97 | 22,088,795.97 |
| Rate for 2012-2013 ** | 3.16* | 15.51* | 14.42** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81050**
**Form R0418**

*** Final ***

Dexter Community School District
7714 ANN ARBOR ST
DEXTER, MI 48130

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 541,383.87 | 3,885,143.55 | 3,885,143.55 |
| 2008-2009 Fixed Carry Forward | -47,846.14 | 259,242.66 | 259,242.66 |
| Total Indirect Costs | 589,230.01 | 3,625,900.89 | 3,625,900.89 |
| 2008-2009 Direct Costs | 35,464,682.60 | 32,120,922.92 | 32,120,922.92 |
| 2010-2011 Rate | 1.66* | 11.29* | 11.29** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 35,009,105.66 | 32,084,968.50 | 32,084,968.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 581,151.15 | 3,622,392.94 | 3,622,392.94 |
| 2010-2011 Actual Indirect Costs | 547,725.30 | 3,536,931.78 | 3,536,931.78 |
| 2008-2009 Fixed Carry Forward | -47,846.14 | 259,242.66 | 259,242.66 |
| Total Indirect Costs | 595,571.44 | 3,277,689.12 | 3,277,689.12 |
| Over/(Under) Recovery | -14,420.29 | 344,703.82 | 344,703.82 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 547,725.30 | 3,536,931.78 | 3,536,931.78 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -14,420.29 | 344,703.82 | 344,703.82 |
| Total Projected Indirect 2012-2013 (Numerator) | 562,145.59 | 3,192,227.96 | 3,192,227.96 |
| Direct Costs | 35,009,105.66 | 32,084,968.50 | 32,084,968.50 |
| Rate for 2012-2013 ** | 1.61* | 9.95* | 9.95** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81070**
**Form R0418**

*** Final ***

Lincoln Consolidated School District
8970 WHITTAKER RD
YPSILANTI, MI 48197

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,216,176.86 | 5,297,387.70 | 5,297,387.70 |
| 2008-2009 Fixed Carry Forward | 334,271.46 | 697,389.23 | 674,386.01 |
| Total Indirect Costs | 881,905.40 | 4,599,998.47 | 4,623,001.69 |
| 2008-2009 Direct Costs | 46,688,012.08 | 42,606,801.24 | 42,606,801.24 |
| 2010-2011 Rate | 1.89* | 10.80* | 10.85** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 45,990,537.38 | 42,424,513.15 | 42,424,513.15 |
| Indirect costs based on rate ** multiplied by actual direct costs | 869,221.16 | 4,581,847.42 | 4,603,059.68 |
| 2010-2011 Actual Indirect Costs | 1,072,337.23 | 4,638,361.46 | 4,638,361.46 |
| 2008-2009 Fixed Carry Forward | 334,271.46 | 697,389.23 | 674,386.01 |
| Total Indirect Costs | 738,065.77 | 3,940,972.23 | 3,963,975.45 |
| Over/(Under) Recovery | 131,155.39 | 640,875.19 | 639,084.23 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,072,337.23 | 4,638,361.46 | 4,638,361.46 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 131,155.39 | 640,875.19 | 639,084.23 |
| Total Projected Indirect 2012-2013 (Numerator) | 941,181.84 | 3,997,486.27 | 3,999,277.23 |
| Direct Costs | 45,990,537.38 | 42,424,513.15 | 42,424,513.15 |
| Rate for 2012-2013 ** | 2.05* | 9.42* | 9.43** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81080**
**Form R0418**

*** Final ***

Manchester Community Schools
410 CITY RD
MANCHESTER, MI 48158

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 338,765.39 | 1,679,868.88 | 1,679,868.88 |
| 2008-2009 Fixed Carry Forward | -33,195.25 | 0.00 | 141,933.60 |
| Total Indirect Costs | 371,960.64 | 1,679,868.88 | 1,537,935.28 |
| 2008-2009 Direct Costs | 11,893,221.35 | 10,552,117.86 | 10,552,117.86 |
| 2010-2011 Rate | 3.13* | 15.92* | 14.57** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,670,424.37 | 10,429,840.34 | 10,429,840.34 |
| Indirect costs based on rate ** multiplied by actual direct costs | 365,284.28 | 1,564,476.05 | 1,519,627.74 |
| 2010-2011 Actual Indirect Costs | 376,088.83 | 1,616,672.86 | 1,616,672.86 |
| 2008-2009 Fixed Carry Forward | -33,195.25 | 0.00 | 141,933.60 |
| Total Indirect Costs | 409,284.08 | 1,616,672.86 | 1,474,739.26 |
| Over/(Under) Recovery | -43,999.80 | 0.00 | 44,888.48 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 376,088.83 | 1,616,672.86 | 1,616,672.86 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -43,999.80 | 0.00 | 44,888.48 |
| Total Projected Indirect 2012-2013 (Numerator) | 420,088.63 | 1,616,672.86 | 1,571,784.38 |
| Direct Costs | 11,670,424.37 | 10,429,840.34 | 10,429,840.34 |
| Rate for 2012-2013 ** | 3.60* | 15.50* | 15.07** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81100**
**Form R0418**

*** Final ***

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 412,158.15 | 2,975,064.01 | 2,975,064.01 |
| 2008-2009 Fixed Carry Forward | -32,153.19 | 0.00 | 113,059.15 |
| Total Indirect Costs | 444,311.34 | 2,975,064.01 | 2,862,004.86 |
| 2008-2009 Direct Costs | 21,995,033.95 | 19,432,128.09 | 19,432,128.09 |
| 2010-2011 Rate | 2.02* | 15.31* | 14.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,826,361.43 | 21,392,979.48 | 21,392,979.48 |
| Indirect costs based on rate ** multiplied by actual direct costs | 481,292.50 | 3,208,946.92 | 3,151,185.88 |
| 2010-2011 Actual Indirect Costs | 386,966.27 | 2,820,348.22 | 2,820,348.22 |
| 2008-2009 Fixed Carry Forward | -32,153.19 | 0.00 | 113,059.15 |
| Total Indirect Costs | 419,119.46 | 2,820,348.22 | 2,707,289.07 |
| Over/(Under) Recovery | 62,173.04 | 0.00 | 443,896.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 386,966.27 | 2,820,348.22 | 2,820,348.22 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 62,173.04 | 0.00 | 443,896.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 324,793.23 | 2,820,348.22 | 2,376,451.41 |
| Direct Costs | 23,826,361.43 | 21,392,979.48 | 21,392,979.48 |
| Rate for 2012-2013 ** | 1.36* | 13.18* | 11.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81120**
**Form R0418**

*** Final ***

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,264,239.28 | 6,464,090.07 | 6,464,090.07 |
| 2008-2009 Fixed Carry Forward | 45,932.53 | 261,945.86 | 261,945.86 |
| Total Indirect Costs | 1,218,306.75 | 6,202,144.21 | 6,202,144.21 |
| 2008-2009 Direct Costs | 54,736,731.67 | 49,536,880.88 | 49,536,880.88 |
| 2010-2011 Rate | 2.23* | 12.52* | 12.52** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 54,187,414.70 | 49,735,152.09 | 49,735,152.09 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,208,379.35 | 6,226,841.04 | 6,226,841.04 |
| 2010-2011 Actual Indirect Costs | 1,057,325.12 | 5,509,587.73 | 5,509,587.73 |
| 2008-2009 Fixed Carry Forward | 45,932.53 | 261,945.86 | 261,945.86 |
| Total Indirect Costs | 1,011,392.59 | 5,247,641.87 | 5,247,641.87 |
| Over/(Under) Recovery | 196,986.76 | 979,199.17 | 979,199.17 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,057,325.12 | 5,509,587.73 | 5,509,587.73 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 196,986.76 | 979,199.17 | 979,199.17 |
| Total Projected Indirect 2012-2013 (Numerator) | 860,338.36 | 4,530,388.56 | 4,530,388.56 |
| Direct Costs | 54,187,414.70 | 49,735,152.09 | 49,735,152.09 |
| Rate for 2012-2013 ** | 1.59* | 9.11* | 9.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81140**
**Form R0418**

*** Final ***

Whitmore Lake Public School District
8845 WHITMORE LAKE RD
WHITMORE LAKE, MI 48189

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 509,757.01 | 1,945,597.25 | 1,945,597.25 |
| 2008-2009 Fixed Carry Forward | -141,086.95 | 0.00 | -204,493.23 |
| Total Indirect Costs | 650,843.96 | 1,945,597.25 | 2,150,090.48 |
| 2008-2009 Direct Costs | 11,670,713.35 | 10,234,873.11 | 10,234,873.11 |
| 2010-2011 Rate | 5.58* | 19.01* | 21.01** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,968,374.70 | 9,797,502.70 | 9,797,502.70 |
| Indirect costs based on rate ** multiplied by actual direct costs | 612,035.31 | 1,469,625.41 | 2,058,455.32 |
| 2010-2011 Actual Indirect Costs | 441,910.11 | 1,612,782.11 | 1,612,782.11 |
| 2008-2009 Fixed Carry Forward | -141,086.95 | 0.00 | -204,493.23 |
| Total Indirect Costs | 582,997.06 | 1,612,782.11 | 1,817,275.34 |
| Over/(Under) Recovery | 29,038.25 | 0.00 | 241,179.98 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 441,910.11 | 1,612,782.11 | 1,612,782.11 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 29,038.25 | 0.00 | 241,179.98 |
| Total Projected Indirect 2012-2013 (Numerator) | 412,871.86 | 1,612,782.11 | 1,371,602.13 |
| Direct Costs | 10,968,374.70 | 9,797,502.70 | 9,797,502.70 |
| Rate for 2012-2013 ** | 3.76* | 16.46* | 14.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81150**
**Form R0418**

*** Final ***

Willow Run Community Schools
235 SPENCER LN
YPSILANTI, MI 48198

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 919,688.04 | 4,000,548.70 | 4,000,548.70 |
| 2008-2009 Fixed Carry Forward | 132,627.16 | 0.00 | -140,322.91 |
| Total Indirect Costs | 787,060.88 | 4,000,548.70 | 4,140,871.61 |
| 2008-2009 Direct Costs | 23,516,148.05 | 20,435,287.39 | 20,435,287.39 |
| 2010-2011 Rate | 3.35* | 19.58* | 20.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 20,445,873.92 | 18,365,763.17 | 18,365,763.17 |
| Indirect costs based on rate ** multiplied by actual direct costs | 684,936.78 | 2,754,864.48 | 3,720,903.62 |
| 2010-2011 Actual Indirect Costs | 890,962.11 | 2,971,072.86 | 2,971,072.86 |
| 2008-2009 Fixed Carry Forward | 132,627.16 | 0.00 | -140,322.91 |
| Total Indirect Costs | 758,334.95 | 2,971,072.86 | 3,111,395.77 |
| Over/(Under) Recovery | -73,398.17 | 0.00 | 609,507.85 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 890,962.11 | 2,971,072.86 | 2,971,072.86 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -73,398.17 | 0.00 | 609,507.85 |
| Total Projected Indirect 2012-2013 (Numerator) | 964,360.28 | 2,971,072.86 | 2,361,565.01 |
| Direct Costs | 20,445,873.92 | 18,365,763.17 | 18,365,763.17 |
| Rate for 2012-2013 ** | 4.72* | 16.18* | 12.86** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81901**
**Form R0418**

*** Final ***

Honey Creek Community School
PO Box 1406
Ann Arbor, MI 48106

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 43,428.00 | 143,668.00 | 143,668.00 |
| 2008-2009 Fixed Carry Forward | 12,597.47 | 4,693.81 | 4,693.81 |
| Total Indirect Costs | 30,830.53 | 138,974.19 | 138,974.19 |
| 2008-2009 Direct Costs | 1,770,911.00 | 1,670,671.00 | 1,670,671.00 |
| 2010-2011 Rate | 1.74* | 8.32* | 8.32** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,135,797.00 | 1,995,627.00 | 1,995,627.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 37,162.87 | 166,036.17 | 166,036.17 |
| 2010-2011 Actual Indirect Costs | 58,365.00 | 198,535.00 | 198,535.00 |
| 2008-2009 Fixed Carry Forward | 12,597.47 | 4,693.81 | 4,693.81 |
| Total Indirect Costs | 45,767.53 | 193,841.19 | 193,841.19 |
| Over/(Under) Recovery | -8,604.66 | -27,805.02 | -27,805.02 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 58,365.00 | 198,535.00 | 198,535.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -8,604.66 | -27,805.02 | -27,805.02 |
| Total Projected Indirect 2012-2013 (Numerator) | 66,969.66 | 226,340.02 | 226,340.02 |
| Direct Costs | 2,135,797.00 | 1,995,627.00 | 1,995,627.00 |
| Rate for 2012-2013 ** | 3.14* | 11.34* | 11.34** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81902**
**Form R0418**

*** Final ***

Central Academy
2459 SOUTH INDUSTRIAL HWY
ANN ARBOR, MI 48104

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 392,155.50 | 1,246,192.94 | 1,246,192.94 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -577,218.81 |
| Total Indirect Costs | 392,155.50 | 1,246,192.94 | 1,823,411.75 |
| 2008-2009 Direct Costs | 3,679,097.12 | 2,825,059.68 | 2,825,059.68 |
| 2010-2011 Rate | 10.66* | 44.11* | 64.54** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,440,915.25 | 3,435,440.21 | 3,435,440.21 |
| Indirect costs based on rate ** multiplied by actual direct costs | 473,401.57 | 515,316.03 | 858,860.05 |
| 2010-2011 Actual Indirect Costs | 451,199.92 | 1,456,674.96 | 1,456,674.96 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -577,218.81 |
| Total Indirect Costs | 451,199.92 | 1,456,674.96 | 2,033,893.77 |
| Over/(Under) Recovery | 22,201.65 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 451,199.92 | 1,456,674.96 | 1,456,674.96 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 22,201.65 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 428,998.27 | 1,456,674.96 | 1,456,674.96 |
| Direct Costs | 4,440,915.25 | 3,435,440.21 | 3,435,440.21 |
| Rate for 2012-2013 ** | 9.66* | 42.40* | 42.40** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81903**
**Form R0418**

*** Final ***

Washtenaw Technical Middle College
4800 E HURON RIVER DR
ANN ARBOR, MI 48105

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 291,669.01 | 399,754.01 | 399,754.01 |
| 2008-2009 Fixed Carry Forward | -25,624.83 | 0.00 | -14,222.41 |
| Total Indirect Costs | 317,293.84 | 399,754.01 | 413,976.42 |
| 2008-2009 Direct Costs | 2,344,001.62 | 2,235,916.62 | 2,235,916.62 |
| 2010-2011 Rate | 13.54* | 17.88* | 18.51** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,549,101.74 | 2,439,017.74 | 2,439,017.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 345,148.38 | 365,852.66 | 451,462.18 |
| 2010-2011 Actual Indirect Costs | 307,369.58 | 417,453.58 | 417,453.58 |
| 2008-2009 Fixed Carry Forward | -25,624.83 | 0.00 | -14,222.41 |
| Total Indirect Costs | 332,994.41 | 417,453.58 | 431,675.99 |
| Over/(Under) Recovery | 12,153.97 | 0.00 | 19,786.19 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 307,369.58 | 417,453.58 | 417,453.58 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 12,153.97 | 0.00 | 19,786.19 |
| Total Projected Indirect 2012-2013 (Numerator) | 295,215.61 | 417,453.58 | 397,667.39 |
| Direct Costs | 2,549,101.74 | 2,439,017.74 | 2,439,017.74 |
| Rate for 2012-2013 ** | 11.58* | 17.12* | 16.30** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81904**
**Form R0418**

*** Final ***

Ann Arbor Learning Community
3980 RESEARCH PARK DR
ANN ARBOR, MI 48108

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 55,671.89 | 596,073.01 | 596,073.01 |
| 2008-2009 Fixed Carry Forward | 30,621.61 | 0.00 | 0.00 |
| Total Indirect Costs | 25,050.28 | 596,073.01 | 596,073.01 |
| 2008-2009 Direct Costs | 1,854,344.18 | 1,313,943.06 | 1,313,943.06 |
| 2010-2011 Rate | 1.35* | 45.37* | 45.37** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,110,857.06 | 1,546,112.48 | 1,546,112.48 |
| Indirect costs based on rate ** multiplied by actual direct costs | 28,496.57 | 231,916.87 | 386,528.12 |
| 2010-2011 Actual Indirect Costs | 35,088.70 | 599,833.28 | 599,833.28 |
| 2008-2009 Fixed Carry Forward | 30,621.61 | 0.00 | 0.00 |
| Total Indirect Costs | 4,467.09 | 599,833.28 | 599,833.28 |
| Over/(Under) Recovery | 24,029.48 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 35,088.70 | 599,833.28 | 599,833.28 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 24,029.48 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 11,059.22 | 599,833.28 | 599,833.28 |
| Direct Costs | 2,110,857.06 | 1,546,112.48 | 1,546,112.48 |
| Rate for 2012-2013 ** | 0.52* | 38.80* | 38.80** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81905**
**Form R0418**

*** Final ***

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 289,988.00 | 1,737,477.00 | 1,737,477.00 |
| 2008-2009 Fixed Carry Forward | -7,895.55 | 0.00 | 0.00 |
| Total Indirect Costs | 297,883.55 | 1,737,477.00 | 1,737,477.00 |
| 2008-2009 Direct Costs | 5,478,031.00 | 4,030,542.00 | 4,030,542.00 |
| 2010-2011 Rate | 5.44* | 43.11* | 43.11** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,641,383.00 | 4,171,060.00 | 4,171,060.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 306,891.24 | 625,659.00 | 1,042,765.00 |
| 2010-2011 Actual Indirect Costs | 333,659.00 | 1,803,982.00 | 1,803,982.00 |
| 2008-2009 Fixed Carry Forward | -7,895.55 | 0.00 | 0.00 |
| Total Indirect Costs | 341,554.55 | 1,803,982.00 | 1,803,982.00 |
| Over/(Under) Recovery | -34,663.31 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 333,659.00 | 1,803,982.00 | 1,803,982.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -34,663.31 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 368,322.31 | 1,803,982.00 | 1,803,982.00 |
| Direct Costs | 5,641,383.00 | 4,171,060.00 | 4,171,060.00 |
| Rate for 2012-2013 ** | 6.53* | 43.25* | 43.25** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81906**
**Form R0418**

*** Final ***

Fortis Academy
3875 GOLFSIDE DR
YPSILANTI, MI 48197

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 398,695.00 | 1,691,023.00 | 1,691,023.00 |
| 2008-2009 Fixed Carry Forward | -79,521.60 | 0.00 | 0.00 |
| Total Indirect Costs | 478,216.60 | 1,691,023.00 | 1,691,023.00 |
| 2008-2009 Direct Costs | 5,628,641.00 | 4,336,313.00 | 4,336,313.00 |
| 2010-2011 Rate | 8.50* | 39.00* | 39.00** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,019,643.00 | 4,669,408.00 | 4,669,408.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 511,669.66 | 700,411.20 | 1,167,352.00 |
| 2010-2011 Actual Indirect Costs | 443,944.00 | 1,794,179.00 | 1,794,179.00 |
| 2008-2009 Fixed Carry Forward | -79,521.60 | 0.00 | 0.00 |
| Total Indirect Costs | 523,465.60 | 1,794,179.00 | 1,794,179.00 |
| Over/(Under) Recovery | -11,795.94 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 443,944.00 | 1,794,179.00 | 1,794,179.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -11,795.94 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 455,739.94 | 1,794,179.00 | 1,794,179.00 |
| Direct Costs | 6,019,643.00 | 4,669,408.00 | 4,669,408.00 |
| Rate for 2012-2013 ** | 7.57* | 38.42* | 38.42** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81907**
**Form R0418**

*** Final ***

Victory Academy Charter School
1715 EAST FOREST AVE
YPSILANTI, MI 48198

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 106,959.83 | 278,599.11 | 278,599.11 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -137,799.21 |
| Total Indirect Costs | 106,959.83 | 278,599.11 | 416,398.32 |
| 2008-2009 Direct Costs | 1,030,175.25 | 858,535.97 | 858,535.97 |
| 2010-2011 Rate | 10.38* | 32.45* | 48.50** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,644,600.20 | 1,358,157.70 | 1,358,157.70 |
| Indirect costs based on rate ** multiplied by actual direct costs | 170,709.50 | 203,723.66 | 339,539.43 |
| 2010-2011 Actual Indirect Costs | 163,382.51 | 449,825.01 | 449,825.01 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -137,799.21 |
| Total Indirect Costs | 163,382.51 | 449,825.01 | 587,624.22 |
| Over/(Under) Recovery | 7,326.99 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 163,382.51 | 449,825.01 | 449,825.01 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 7,326.99 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 156,055.52 | 449,825.01 | 449,825.01 |
| Direct Costs | 1,644,600.20 | 1,358,157.70 | 1,358,157.70 |
| Rate for 2012-2013 ** | 9.49* | 33.12* | 33.12** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 81908**
**Form R0418**

*** Final ***

Eastern Washtenaw Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 56,876.93 | 410,011.44 | 410,011.44 |
| 2008-2009 Fixed Carry Forward | 1,459.49 | 0.00 | 0.00 |
| Total Indirect Costs | 55,417.44 | 410,011.44 | 410,011.44 |
| 2008-2009 Direct Costs | 1,614,383.81 | 1,261,249.30 | 1,261,249.30 |
| 2010-2011 Rate | 3.43* | 32.51* | 32.51** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,095,040.92 | 1,601,621.92 | 1,601,621.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 71,859.90 | 240,243.29 | 400,405.48 |
| 2010-2011 Actual Indirect Costs | 48,895.00 | 542,314.00 | 542,314.00 |
| 2008-2009 Fixed Carry Forward | 1,459.49 | 0.00 | 0.00 |
| Total Indirect Costs | 47,435.51 | 542,314.00 | 542,314.00 |
| Over/(Under) Recovery | 24,424.39 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 48,895.00 | 542,314.00 | 542,314.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 24,424.39 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 24,470.61 | 542,314.00 | 542,314.00 |
| Direct Costs | 2,095,040.92 | 1,601,621.92 | 1,601,621.92 |
| Rate for 2012-2013 ** | 1.17* | 33.86* | 33.86** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82000**
**Form R0418**

*** Final ***

Wayne RESA
33500 VAN BORN RD
WAYNE, MI 48184

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 11,298,858.30 | 13,213,320.82 | 13,213,320.82 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 11,298,858.30 | 13,213,320.82 | 13,213,320.82 |
| 2008-2009 Direct Costs | 28,953,620.53 | 27,039,158.01 | 27,039,158.01 |
| 2010-2011 Rate | 39.02* | 48.87* | 48.87** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 32,028,577.06 | 30,302,611.20 | 30,302,611.20 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,804,286.56 | 4,545,391.68 | 7,575,652.80 |
| 2010-2011 Actual Indirect Costs | 11,057,603.05 | 12,783,568.91 | 12,783,568.91 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 11,057,603.05 | 12,783,568.91 | 12,783,568.91 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 11,057,603.05 | 12,783,568.91 | 12,783,568.91 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 11,057,603.05 | 12,783,568.91 | 12,783,568.91 |
| Direct Costs | 32,028,577.06 | 30,302,611.20 | 30,302,611.20 |
| Rate for 2012-2013 ** | 34.52* | 42.19* | 42.19** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82010**
**Form R0418**

*** Final ***

Detroit City School District
3011 W GRAND BLVD
DETROIT, MI 48202

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 52,275,569.71 | 198,813,223.36 | 198,813,223.36 |
| 2008-2009 Fixed Carry Forward | 10,511,903.86 | 0.00 | 20,652,871.73 |
| Total Indirect Costs | 41,763,665.85 | 198,813,223.36 | 178,160,351.63 |
| 2008-2009 Direct Costs | 1,164,941,807.20 | 1,018,404,153.55 | 1,018,404,153.55 |
| 2010-2011 Rate | 3.59* | 19.52* | 17.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 983,344,672.07 | 865,592,145.98 | 865,592,145.98 |
| Indirect costs based on rate ** multiplied by actual direct costs | 35,302,073.73 | 129,838,821.90 | 151,392,066.33 |
| 2010-2011 Actual Indirect Costs | 51,628,208.84 | 169,380,734.93 | 169,380,734.93 |
| 2008-2009 Fixed Carry Forward | 10,511,903.86 | 0.00 | 20,652,871.73 |
| Total Indirect Costs | 41,116,304.98 | 169,380,734.93 | 148,727,863.20 |
| Over/(Under) Recovery | -5,814,231.25 | 0.00 | 2,664,203.13 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 51,628,208.84 | 169,380,734.93 | 169,380,734.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -5,814,231.25 | 0.00 | 2,664,203.13 |
| Total Projected Indirect 2012-2013 (Numerator) | 57,442,440.09 | 169,380,734.93 | 166,716,531.80 |
| Direct Costs | 983,344,672.07 | 865,592,145.98 | 865,592,145.98 |
| Rate for 2012-2013 ** | 5.84* | 19.57* | 19.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82020**
**Form R0418**

*** Final ***

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 893,891.99 | 4,167,761.22 | 4,167,761.22 |
| 2008-2009 Fixed Carry Forward | 19,066.55 | 0.00 | 263,684.35 |
| Total Indirect Costs | 874,825.44 | 4,167,761.22 | 3,904,076.87 |
| 2008-2009 Direct Costs | 30,486,637.98 | 27,212,768.75 | 27,212,768.75 |
| 2010-2011 Rate | 2.87* | 15.32* | 14.35** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 31,597,873.50 | 28,678,386.84 | 28,678,386.84 |
| Indirect costs based on rate ** multiplied by actual direct costs | 906,858.97 | 4,301,758.03 | 4,115,348.51 |
| 2010-2011 Actual Indirect Costs | 863,682.35 | 3,783,169.01 | 3,783,169.01 |
| 2008-2009 Fixed Carry Forward | 19,066.55 | 0.00 | 263,684.35 |
| Total Indirect Costs | 844,615.80 | 3,783,169.01 | 3,519,484.66 |
| Over/(Under) Recovery | 62,243.17 | 0.00 | 595,863.85 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 863,682.35 | 3,783,169.01 | 3,783,169.01 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 62,243.17 | 0.00 | 595,863.85 |
| Total Projected Indirect 2012-2013 (Numerator) | 801,439.18 | 3,783,169.01 | 3,187,305.16 |
| Direct Costs | 31,597,873.50 | 28,678,386.84 | 28,678,386.84 |
| Rate for 2012-2013 ** | 2.54* | 13.19* | 11.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82030**
**Form R0418**

*** Final ***

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,897,503.66 | 30,558,660.14 | 30,558,660.14 |
| 2008-2009 Fixed Carry Forward | 165,225.58 | 0.00 | -27,186.31 |
| Total Indirect Costs | 5,732,278.08 | 30,558,660.14 | 30,585,846.45 |
| 2008-2009 Direct Costs | 202,791,108.79 | 178,129,952.31 | 178,129,952.31 |
| 2010-2011 Rate | 2.83* | 17.16* | 17.17** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 200,099,780.04 | 177,707,909.40 | 177,707,909.40 |
| Indirect costs based on rate ** multiplied by actual direct costs | 5,662,823.78 | 26,656,186.41 | 30,512,448.04 |
| 2010-2011 Actual Indirect Costs | 4,092,741.15 | 26,484,611.79 | 26,484,611.79 |
| 2008-2009 Fixed Carry Forward | 165,225.58 | 0.00 | -27,186.31 |
| Total Indirect Costs | 3,927,515.57 | 26,484,611.79 | 26,511,798.10 |
| Over/(Under) Recovery | 1,735,308.21 | 0.00 | 4,000,649.94 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 4,092,741.15 | 26,484,611.79 | 26,484,611.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,735,308.21 | 0.00 | 4,000,649.94 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,357,432.94 | 26,484,611.79 | 22,483,961.85 |
| Direct Costs | 200,099,780.04 | 177,707,909.40 | 177,707,909.40 |
| Rate for 2012-2013 ** | 1.18* | 14.90* | 12.65** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82040**
**Form R0418**

*** Final ***

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 819,812.28 | 3,677,215.83 | 3,677,215.83 |
| 2008-2009 Fixed Carry Forward | -206,785.28 | 0.00 | 226,904.61 |
| Total Indirect Costs | 1,026,597.56 | 3,677,215.83 | 3,450,311.22 |
| 2008-2009 Direct Costs | 25,890,562.48 | 23,033,158.93 | 23,033,158.93 |
| 2010-2011 Rate | 3.97* | 15.96* | 14.98** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 25,536,383.30 | 23,193,967.16 | 23,193,967.16 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,013,794.42 | 3,479,095.07 | 3,474,456.28 |
| 2010-2011 Actual Indirect Costs | 804,491.61 | 3,146,907.75 | 3,146,907.75 |
| 2008-2009 Fixed Carry Forward | -206,785.28 | 0.00 | 226,904.61 |
| Total Indirect Costs | 1,011,276.89 | 3,146,907.75 | 2,920,003.14 |
| Over/(Under) Recovery | 2,517.53 | 0.00 | 554,453.14 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 804,491.61 | 3,146,907.75 | 3,146,907.75 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 2,517.53 | 0.00 | 554,453.14 |
| Total Projected Indirect 2012-2013 (Numerator) | 801,974.08 | 3,146,907.75 | 2,592,454.61 |
| Direct Costs | 25,536,383.30 | 23,193,967.16 | 23,193,967.16 |
| Rate for 2012-2013 ** | 3.14* | 13.57* | 11.18** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82045**
**Form R0418**

*** Final ***

Melvindale-North Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 698,143.19 | 3,633,289.09 | 3,633,289.09 |
| 2008-2009 Fixed Carry Forward | -52,691.12 | 0.00 | -109,915.35 |
| Total Indirect Costs | 750,834.31 | 3,633,289.09 | 3,743,204.44 |
| 2008-2009 Direct Costs | 24,471,660.18 | 21,536,514.28 | 21,536,514.28 |
| 2010-2011 Rate | 3.07* | 16.87* | 17.38** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 22,263,749.50 | 19,895,687.73 | 19,895,687.73 |
| Indirect costs based on rate ** multiplied by actual direct costs | 683,497.11 | 2,984,353.16 | 3,457,870.53 |
| 2010-2011 Actual Indirect Costs | 611,017.37 | 2,979,079.14 | 2,979,079.14 |
| 2008-2009 Fixed Carry Forward | -52,691.12 | 0.00 | -109,915.35 |
| Total Indirect Costs | 663,708.49 | 2,979,079.14 | 3,088,994.49 |
| Over/(Under) Recovery | 19,788.62 | 0.00 | 368,876.04 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 611,017.37 | 2,979,079.14 | 2,979,079.14 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 19,788.62 | 0.00 | 368,876.04 |
| Total Projected Indirect 2012-2013 (Numerator) | 591,228.75 | 2,979,079.14 | 2,610,203.10 |
| Direct Costs | 22,263,749.50 | 19,895,687.73 | 19,895,687.73 |
| Rate for 2012-2013 ** | 2.66* | 14.97* | 13.12** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82050**
**Form R0418**

*** Final ***

Garden City, School District of the City of
1333 RADCLIFF ST
GARDEN CITY, MI 48135

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,592,735.01 | 6,240,435.28 | 6,240,435.28 |
| 2008-2009 Fixed Carry Forward | -86,087.12 | 244,411.36 | 244,411.36 |
| Total Indirect Costs | 1,678,822.13 | 5,996,023.92 | 5,996,023.92 |
| 2008-2009 Direct Costs | 59,368,108.05 | 54,720,407.78 | 54,720,407.78 |
| 2010-2011 Rate | 2.83* | 10.96* | 10.96** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 56,377,145.13 | 52,700,605.50 | 52,700,605.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,595,473.21 | 5,775,986.36 | 5,775,986.36 |
| 2010-2011 Actual Indirect Costs | 1,780,868.39 | 5,457,408.02 | 5,457,408.02 |
| 2008-2009 Fixed Carry Forward | -86,087.12 | 244,411.36 | 244,411.36 |
| Total Indirect Costs | 1,866,955.51 | 5,212,996.66 | 5,212,996.66 |
| Over/(Under) Recovery | -271,482.30 | 562,989.70 | 562,989.70 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,780,868.39 | 5,457,408.02 | 5,457,408.02 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -271,482.30 | 562,989.70 | 562,989.70 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,052,350.69 | 4,894,418.32 | 4,894,418.32 |
| Direct Costs | 56,377,145.13 | 52,700,605.50 | 52,700,605.50 |
| Rate for 2012-2013 ** | 3.64* | 9.29* | 9.29** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82055**
**Form R0418**

*** Final ***

Grosse Pointe Public Schools
389 SAINT CLAIR ST
GROSSE POINTE, MI 48230

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,213,672.44 | 13,668,541.46 | 13,668,541.46 |
| 2008-2009 Fixed Carry Forward | 154,446.89 | 0.00 | 2,830,090.12 |
| Total Indirect Costs | 3,059,225.55 | 13,668,541.46 | 10,838,451.34 |
| 2008-2009 Direct Costs | 102,063,039.90 | 91,608,170.88 | 91,608,170.88 |
| 2010-2011 Rate | 3.00* | 14.92* | 11.83** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 97,664,064.86 | 88,325,255.67 | 88,325,255.67 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,929,921.95 | 13,178,128.15 | 10,448,877.75 |
| 2010-2011 Actual Indirect Costs | 3,475,779.78 | 12,814,588.97 | 12,814,588.97 |
| 2008-2009 Fixed Carry Forward | 154,446.89 | 0.00 | 2,830,090.12 |
| Total Indirect Costs | 3,321,332.89 | 12,814,588.97 | 9,984,498.85 |
| Over/(Under) Recovery | -391,410.94 | 363,539.18 | 464,378.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,475,779.78 | 12,814,588.97 | 12,814,588.97 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -391,410.94 | 363,539.18 | 464,378.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,867,190.72 | 12,451,049.79 | 12,350,210.07 |
| Direct Costs | 97,664,064.86 | 88,325,255.67 | 88,325,255.67 |
| Rate for 2012-2013 ** | 3.96* | 14.10* | 13.98** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82060**
**Form R0418**

*** Final ***

Hamtramck, School District of the City of
P.O. Box 12012
Hamtramck, MI 48212

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 590,498.05 | 4,509,339.80 | 4,509,339.80 |
| 2008-2009 Fixed Carry Forward | -111,204.60 | 0.00 | -110,757.75 |
| Total Indirect Costs | 701,702.65 | 4,509,339.80 | 4,620,097.55 |
| 2008-2009 Direct Costs | 30,181,483.67 | 26,262,641.92 | 26,262,641.92 |
| 2010-2011 Rate | 2.32* | 17.17* | 17.59** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 34,709,851.54 | 31,114,676.96 | 31,114,676.96 |
| Indirect costs based on rate ** multiplied by actual direct costs | 805,268.56 | 4,667,201.54 | 5,473,071.68 |
| 2010-2011 Actual Indirect Costs | 511,257.20 | 4,106,431.78 | 4,106,431.78 |
| 2008-2009 Fixed Carry Forward | -111,204.60 | 0.00 | -110,757.75 |
| Total Indirect Costs | 622,461.80 | 4,106,431.78 | 4,217,189.53 |
| Over/(Under) Recovery | 182,806.76 | 0.00 | 1,255,882.15 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 511,257.20 | 4,106,431.78 | 4,106,431.78 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 182,806.76 | 0.00 | 1,255,882.15 |
| Total Projected Indirect 2012-2013 (Numerator) | 328,450.44 | 4,106,431.78 | 2,850,549.63 |
| Direct Costs | 34,709,851.54 | 31,114,676.96 | 31,114,676.96 |
| Rate for 2012-2013 ** | 0.95* | 13.20* | 9.16** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82070**
**Form R0418**

*** Final ***

Highland Park City Schools
20 BARTLETT ST
HIGHLAND PARK, MI 48203

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 2,033,093.12 | 7,669,337.72 | 7,669,337.72 |
| 2008-2009 Fixed Carry Forward | 327,922.31 | 0.00 | 0.00 |
| Total Indirect Costs | 1,705,170.81 | 7,669,337.72 | 7,669,337.72 |
| 2008-2009 Direct Costs | 28,370,394.78 | 22,734,150.18 | 22,734,150.18 |
| 2010-2011 Rate | 6.01* | 33.73* | 33.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 20,272,419.96 | 16,669,248.05 | 16,669,248.05 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,218,372.44 | 2,500,387.21 | 4,167,312.01 |
| 2010-2011 Actual Indirect Costs | 2,159,094.72 | 5,762,266.63 | 5,762,266.63 |
| 2008-2009 Fixed Carry Forward | 327,922.31 | 0.00 | 0.00 |
| Total Indirect Costs | 1,831,172.41 | 5,762,266.63 | 5,762,266.63 |
| Over/(Under) Recovery | -612,799.97 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,159,094.72 | 5,762,266.63 | 5,762,266.63 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -612,799.97 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,771,894.69 | 5,762,266.63 | 5,762,266.63 |
| Direct Costs | 20,272,419.96 | 16,669,248.05 | 16,669,248.05 |
| Rate for 2012-2013 ** | 13.67* | 34.57* | 34.57** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82080**
**Form R0418**

*** Final ***

School District of the City of Inkster
29115 CARLYSLE ST
INKSTER, MI 48141

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,870,856.05 | 5,056,819.63 | 5,056,819.63 |
| 2008-2009 Fixed Carry Forward | -364,361.35 | 0.00 | 0.00 |
| Total Indirect Costs | 2,235,217.40 | 5,056,819.63 | 5,056,819.63 |
| 2008-2009 Direct Costs | 28,836,611.14 | 25,650,647.56 | 25,650,647.56 |
| 2010-2011 Rate | 7.75* | 19.71* | 19.71** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 30,172,750.61 | 28,034,774.90 | 28,034,774.90 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,338,388.17 | 4,205,216.24 | 5,525,654.13 |
| 2010-2011 Actual Indirect Costs | 1,251,115.77 | 3,389,091.48 | 3,389,091.48 |
| 2008-2009 Fixed Carry Forward | -364,361.35 | 0.00 | 0.00 |
| Total Indirect Costs | 1,615,477.12 | 3,389,091.48 | 3,389,091.48 |
| Over/(Under) Recovery | 722,911.05 | 0.00 | 2,136,562.65 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,251,115.77 | 3,389,091.48 | 3,389,091.48 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 722,911.05 | 0.00 | 2,136,562.65 |
| Total Projected Indirect 2012-2013 (Numerator) | 528,204.72 | 3,389,091.48 | 1,252,528.83 |
| Direct Costs | 30,172,750.61 | 28,034,774.90 | 28,034,774.90 |
| Rate for 2012-2013 ** | 1.75* | 12.09* | 4.47** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82090**
**Form R0418**

*** Final ***

Lincoln Park, School District of the City of
1650 CHAMPAIGN RD
LINCOLN PARK, MI 48146

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,089,296.52 | 7,771,372.36 | 7,771,372.36 |
| 2008-2009 Fixed Carry Forward | -578,023.59 | 0.00 | -598,975.74 |
| Total Indirect Costs | 1,667,320.11 | 7,771,372.36 | 8,370,348.10 |
| 2008-2009 Direct Costs | 48,625,915.74 | 41,943,839.90 | 41,943,839.90 |
| 2010-2011 Rate | 3.43* | 18.53* | 19.96** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 48,928,523.08 | 44,835,370.20 | 44,835,370.20 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,678,248.34 | 6,725,305.53 | 8,949,139.89 |
| 2010-2011 Actual Indirect Costs | 1,104,199.52 | 5,197,352.40 | 5,197,352.40 |
| 2008-2009 Fixed Carry Forward | -578,023.59 | 0.00 | -598,975.74 |
| Total Indirect Costs | 1,682,223.11 | 5,197,352.40 | 5,796,328.14 |
| Over/(Under) Recovery | -3,974.77 | 0.00 | 3,152,811.75 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,104,199.52 | 5,197,352.40 | 5,197,352.40 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -3,974.77 | 0.00 | 3,152,811.75 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,108,174.29 | 5,197,352.40 | 2,044,540.65 |
| Direct Costs | 48,928,523.08 | 44,835,370.20 | 44,835,370.20 |
| Rate for 2012-2013 ** | 2.26* | 11.59* | 4.56** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82095**
**Form R0418**

*** Final ***

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,001,775.00 | 22,796,422.00 | 22,796,422.00 |
| 2008-2009 Fixed Carry Forward | 239,983.59 | 369,930.67 | 433,115.97 |
| Total Indirect Costs | 4,761,791.41 | 22,426,491.33 | 22,363,306.03 |
| 2008-2009 Direct Costs | 175,067,917.00 | 157,273,270.00 | 157,273,270.00 |
| 2010-2011 Rate | 2.72* | 14.26* | 14.22** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 167,633,276.81 | 151,723,465.72 | 151,723,465.72 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,559,625.13 | 21,635,766.21 | 21,575,076.83 |
| 2010-2011 Actual Indirect Costs | 3,579,974.38 | 19,489,785.47 | 19,489,785.47 |
| 2008-2009 Fixed Carry Forward | 239,983.59 | 369,930.67 | 433,115.97 |
| Total Indirect Costs | 3,339,990.79 | 19,119,854.80 | 19,056,669.50 |
| Over/(Under) Recovery | 1,219,634.34 | 2,515,911.41 | 2,518,407.33 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,579,974.38 | 19,489,785.47 | 19,489,785.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,219,634.34 | 2,515,911.41 | 2,518,407.33 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,360,340.04 | 16,973,874.06 | 16,971,378.14 |
| Direct Costs | 167,633,276.81 | 151,723,465.72 | 151,723,465.72 |
| Rate for 2012-2013 ** | 1.41* | 11.19* | 11.19** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82100**
**Form R0418**

*** Final ***

Plymouth-Canton Community Schools
454 SOUTH HARVEY ST
PLYMOUTH, MI 48170

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,768,020.14 | 22,463,319.50 | 22,463,319.50 |
| 2008-2009 Fixed Carry Forward | -458,878.07 | -1,002,429.90 | -1,004,511.66 |
| Total Indirect Costs | 4,226,898.21 | 23,465,749.40 | 23,467,831.16 |
| 2008-2009 Direct Costs | 162,438,699.23 | 143,743,399.87 | 143,743,399.87 |
| 2010-2011 Rate | 2.60* | 16.32* | 16.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 168,164,935.78 | 151,354,497.66 | 151,354,497.66 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,372,288.33 | 22,703,174.65 | 24,716,189.47 |
| 2010-2011 Actual Indirect Costs | 3,319,062.81 | 20,129,500.93 | 20,129,500.93 |
| 2008-2009 Fixed Carry Forward | -458,878.07 | -1,002,429.90 | -1,004,511.66 |
| Total Indirect Costs | 3,777,940.88 | 21,131,930.83 | 21,134,012.59 |
| Over/(Under) Recovery | 594,347.45 | 0.00 | 3,582,176.88 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,319,062.81 | 20,129,500.93 | 20,129,500.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 594,347.45 | 0.00 | 3,582,176.88 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,724,715.36 | 20,129,500.93 | 16,547,324.05 |
| Direct Costs | 168,164,935.78 | 151,354,497.66 | 151,354,497.66 |
| Rate for 2012-2013 ** | 1.62* | 13.30* | 10.93** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82110**
**Form R0418**

*** Final ***

Redford Union Schools, District No. 1
19990 BEECH DALY RD
REDFORD, MI 48240

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,221,304.37 | 5,947,402.03 | 5,947,402.03 |
| 2008-2009 Fixed Carry Forward | -168,419.29 | 0.00 | -398,364.93 |
| Total Indirect Costs | 1,389,723.66 | 5,947,402.03 | 6,345,766.96 |
| 2008-2009 Direct Costs | 39,850,526.71 | 35,124,429.05 | 35,124,429.05 |
| 2010-2011 Rate | 3.49* | 16.93* | 18.07** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 38,070,436.61 | 33,799,343.71 | 33,799,343.71 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,328,658.24 | 5,069,901.56 | 6,107,541.41 |
| 2010-2011 Actual Indirect Costs | 1,140,051.25 | 5,411,144.15 | 5,411,144.15 |
| 2008-2009 Fixed Carry Forward | -168,419.29 | 0.00 | -398,364.93 |
| Total Indirect Costs | 1,308,470.54 | 5,411,144.15 | 5,809,509.08 |
| Over/(Under) Recovery | 20,187.70 | 0.00 | 298,032.33 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,140,051.25 | 5,411,144.15 | 5,411,144.15 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 20,187.70 | 0.00 | 298,032.33 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,119,863.55 | 5,411,144.15 | 5,113,111.82 |
| Direct Costs | 38,070,436.61 | 33,799,343.71 | 33,799,343.71 |
| Rate for 2012-2013 ** | 2.94* | 16.01* | 15.13** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82120**
**Form R0418**

*** Final ***

River Rouge, School District of the City of
1460 COOLIDGE HWY
RIVER ROUGE, MI 48218

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 513,284.24 | 3,059,793.90 | 3,059,793.90 |
| 2008-2009 Fixed Carry Forward | -124,611.91 | 0.00 | -1,064,595.80 |
| Total Indirect Costs | 637,896.15 | 3,059,793.90 | 4,124,389.70 |
| 2008-2009 Direct Costs | 12,517,514.66 | 9,971,005.00 | 9,971,005.00 |
| 2010-2011 Rate | 5.10* | 30.69* | 41.36** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 12,587,659.16 | 10,680,610.83 | 10,680,610.83 |
| Indirect costs based on rate ** multiplied by actual direct costs | 641,970.62 | 1,602,091.62 | 2,670,152.71 |
| 2010-2011 Actual Indirect Costs | 475,716.10 | 2,382,764.43 | 2,382,764.43 |
| 2008-2009 Fixed Carry Forward | -124,611.91 | 0.00 | -1,064,595.80 |
| Total Indirect Costs | 600,328.01 | 2,382,764.43 | 3,447,360.23 |
| Over/(Under) Recovery | 41,642.61 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 475,716.10 | 2,382,764.43 | 2,382,764.43 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 41,642.61 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 434,073.49 | 2,382,764.43 | 2,382,764.43 |
| Direct Costs | 12,587,659.16 | 10,680,610.83 | 10,680,610.83 |
| Rate for 2012-2013 ** | 3.45* | 22.31* | 22.31** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82130**
**Form R0418**

*** Final ***

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,964,720.62 | 6,930,841.15 | 6,930,841.15 |
| 2008-2009 Fixed Carry Forward | -757,247.04 | 0.00 | -329,687.90 |
| Total Indirect Costs | 2,721,967.66 | 6,930,841.15 | 7,260,529.05 |
| 2008-2009 Direct Costs | 40,783,555.44 | 35,817,434.91 | 35,817,434.91 |
| 2010-2011 Rate | 6.67* | 19.35* | 20.27** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 41,062,895.92 | 36,615,986.18 | 36,615,986.18 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,738,895.16 | 5,492,397.93 | 7,422,060.40 |
| 2010-2011 Actual Indirect Costs | 1,668,050.22 | 6,114,959.96 | 6,114,959.96 |
| 2008-2009 Fixed Carry Forward | -757,247.04 | 0.00 | -329,687.90 |
| Total Indirect Costs | 2,425,297.26 | 6,114,959.96 | 6,444,647.86 |
| Over/(Under) Recovery | 313,597.90 | 0.00 | 977,412.54 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,668,050.22 | 6,114,959.96 | 6,114,959.96 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 313,597.90 | 0.00 | 977,412.54 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,354,452.32 | 6,114,959.96 | 5,137,547.42 |
| Direct Costs | 41,062,895.92 | 36,615,986.18 | 36,615,986.18 |
| Rate for 2012-2013 ** | 3.30* | 16.70* | 14.03** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82140**
**Form R0418**

*** Final ***

South Redford School District
26141 Schoolcraft
Redford, MI 48239

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 962,895.88 | 4,071,974.11 | 4,071,974.11 |
| 2008-2009 Fixed Carry Forward | 63,810.69 | 0.00 | 677,774.47 |
| Total Indirect Costs | 899,085.19 | 4,071,974.11 | 3,394,199.64 |
| 2008-2009 Direct Costs | 31,314,236.04 | 28,205,157.81 | 28,205,157.81 |
| 2010-2011 Rate | 2.87* | 14.44* | 12.03** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 31,903,531.59 | 28,940,177.43 | 28,940,177.43 |
| Indirect costs based on rate ** multiplied by actual direct costs | 915,631.36 | 4,178,961.62 | 3,481,503.34 |
| 2010-2011 Actual Indirect Costs | 805,770.53 | 3,769,124.69 | 3,769,124.69 |
| 2008-2009 Fixed Carry Forward | 63,810.69 | 0.00 | 677,774.47 |
| Total Indirect Costs | 741,959.84 | 3,769,124.69 | 3,091,350.22 |
| Over/(Under) Recovery | 173,671.52 | 409,836.93 | 390,153.12 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 805,770.53 | 3,769,124.69 | 3,769,124.69 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 173,671.52 | 409,836.93 | 390,153.12 |
| Total Projected Indirect 2012-2013 (Numerator) | 632,099.01 | 3,359,287.76 | 3,378,971.57 |
| Direct Costs | 31,903,531.59 | 28,940,177.43 | 28,940,177.43 |
| Rate for 2012-2013 ** | 1.98* | 11.61* | 11.68** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82150**
**Form R0418**

*** Final ***

Taylor School District
23033 NORTHLINE RD
TAYLOR, MI 48180

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,352,714.73 | 15,345,453.49 | 15,345,453.49 |
| 2008-2009 Fixed Carry Forward | -30,608.41 | 0.00 | -603,704.30 |
| Total Indirect Costs | 3,383,323.14 | 15,345,453.49 | 15,949,157.79 |
| 2008-2009 Direct Costs | 88,573,254.01 | 76,580,515.25 | 76,580,515.25 |
| 2010-2011 Rate | 3.82* | 20.04* | 20.83** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 84,531,798.76 | 74,421,838.74 | 74,421,838.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,229,114.71 | 11,163,275.81 | 15,502,069.01 |
| 2010-2011 Actual Indirect Costs | 2,602,163.69 | 12,712,123.71 | 12,712,123.71 |
| 2008-2009 Fixed Carry Forward | -30,608.41 | 0.00 | -603,704.30 |
| Total Indirect Costs | 2,632,772.10 | 12,712,123.71 | 13,315,828.01 |
| Over/(Under) Recovery | 596,342.61 | 0.00 | 2,186,241.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,602,163.69 | 12,712,123.71 | 12,712,123.71 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 596,342.61 | 0.00 | 2,186,241.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,005,821.08 | 12,712,123.71 | 10,525,882.71 |
| Direct Costs | 84,531,798.76 | 74,421,838.74 | 74,421,838.74 |
| Rate for 2012-2013 ** | 2.37* | 17.08* | 14.14** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82155**
**Form R0418**

*** Final ***

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 877,538.67 | 3,983,938.96 | 3,983,938.96 |
| 2008-2009 Fixed Carry Forward | -469,679.49 | -242,551.39 | -234,441.62 |
| Total Indirect Costs | 1,347,218.16 | 4,226,490.35 | 4,218,380.58 |
| 2008-2009 Direct Costs | 31,536,397.00 | 28,429,996.71 | 28,429,996.71 |
| 2010-2011 Rate | 4.27* | 14.87* | 14.84** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 29,397,108.33 | 26,555,923.51 | 26,555,923.51 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,255,256.53 | 3,948,865.83 | 3,940,899.05 |
| 2010-2011 Actual Indirect Costs | 784,354.32 | 3,625,539.14 | 3,625,539.14 |
| 2008-2009 Fixed Carry Forward | -469,679.49 | -242,551.39 | -234,441.62 |
| Total Indirect Costs | 1,254,033.81 | 3,868,090.53 | 3,859,980.76 |
| Over/(Under) Recovery | 1,222.72 | 80,775.30 | 80,918.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 784,354.32 | 3,625,539.14 | 3,625,539.14 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,222.72 | 80,775.30 | 80,918.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 783,131.60 | 3,544,763.84 | 3,544,620.85 |
| Direct Costs | 29,397,108.33 | 26,555,923.51 | 26,555,923.51 |
| Rate for 2012-2013 ** | 2.66* | 13.35* | 13.35** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82160**
**Form R0418**

*** Final ***

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,599,163.54 | 20,343,809.63 | 20,343,809.63 |
| 2008-2009 Fixed Carry Forward | -625,248.00 | 0.00 | -1,044,765.37 |
| Total Indirect Costs | 4,224,411.54 | 20,343,809.63 | 21,388,575.00 |
| 2008-2009 Direct Costs | 137,180,164.73 | 120,435,518.64 | 120,435,518.64 |
| 2010-2011 Rate | 3.08* | 16.89* | 17.76** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 133,260,908.49 | 118,736,782.45 | 118,736,782.45 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,104,435.98 | 17,810,517.37 | 21,087,652.56 |
| 2010-2011 Actual Indirect Costs | 2,849,056.85 | 17,373,182.89 | 17,373,182.89 |
| 2008-2009 Fixed Carry Forward | -625,248.00 | 0.00 | -1,044,765.37 |
| Total Indirect Costs | 3,474,304.85 | 17,373,182.89 | 18,417,948.26 |
| Over/(Under) Recovery | 630,131.13 | 0.00 | 2,669,704.30 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,849,056.85 | 17,373,182.89 | 17,373,182.89 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 630,131.13 | 0.00 | 2,669,704.30 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,218,925.72 | 17,373,182.89 | 14,703,478.59 |
| Direct Costs | 133,260,908.49 | 118,736,782.45 | 118,736,782.45 |
| Rate for 2012-2013 ** | 1.67* | 14.63* | 12.38** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82170**
**Form R0418**

*** Final ***

Wyandotte, School District of the City of
P.O. Box 130
Wyandotte, MI 48192

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,439,353.68 | 7,302,552.86 | 7,302,552.86 |
| 2008-2009 Fixed Carry Forward | -33,040.56 | -32,010.92 | -40,016.80 |
| Total Indirect Costs | 1,472,394.24 | 7,334,563.78 | 7,342,569.66 |
| 2008-2009 Direct Costs | 55,935,802.08 | 50,072,602.90 | 50,072,602.90 |
| 2010-2011 Rate | 2.63* | 14.65* | 14.66** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 53,823,210.63 | 48,777,432.40 | 48,777,432.40 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,415,550.44 | 7,145,893.85 | 7,150,771.59 |
| 2010-2011 Actual Indirect Costs | 1,350,061.92 | 6,395,840.15 | 6,395,840.15 |
| 2008-2009 Fixed Carry Forward | -33,040.56 | -32,010.92 | -40,016.80 |
| Total Indirect Costs | 1,383,102.48 | 6,427,851.07 | 6,435,856.95 |
| Over/(Under) Recovery | 32,447.96 | 718,042.78 | 714,914.64 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,350,061.92 | 6,395,840.15 | 6,395,840.15 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 32,447.96 | 718,042.78 | 714,914.64 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,317,613.96 | 5,677,797.37 | 5,680,925.51 |
| Direct Costs | 53,823,210.63 | 48,777,432.40 | 48,777,432.40 |
| Rate for 2012-2013 ** | 2.45* | 11.64* | 11.65** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82180**
**Form R0418**

*** Final ***

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 563,167.07 | 2,744,575.29 | 2,744,575.29 |
| 2008-2009 Fixed Carry Forward | -73,825.12 | 0.00 | -193,503.15 |
| Total Indirect Costs | 636,992.19 | 2,744,575.29 | 2,938,078.44 |
| 2008-2009 Direct Costs | 17,380,763.66 | 15,199,355.44 | 15,199,355.44 |
| 2010-2011 Rate | 3.66* | 18.06* | 19.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 16,410,789.63 | 14,454,594.29 | 14,454,594.29 |
| Indirect costs based on rate ** multiplied by actual direct costs | 600,634.90 | 2,168,189.14 | 2,794,073.08 |
| 2010-2011 Actual Indirect Costs | 583,674.78 | 2,539,870.12 | 2,539,870.12 |
| 2008-2009 Fixed Carry Forward | -73,825.12 | 0.00 | -193,503.15 |
| Total Indirect Costs | 657,499.90 | 2,539,870.12 | 2,733,373.27 |
| Over/(Under) Recovery | -56,865.00 | 0.00 | 60,699.81 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 583,674.78 | 2,539,870.12 | 2,539,870.12 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -56,865.00 | 0.00 | 60,699.81 |
| Total Projected Indirect 2012-2013 (Numerator) | 640,539.78 | 2,539,870.12 | 2,479,170.31 |
| Direct Costs | 16,410,789.63 | 14,454,594.29 | 14,454,594.29 |
| Rate for 2012-2013 ** | 3.90* | 17.57* | 17.15** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82230**
**Form R0418**

*** Final ***

Crestwood School District
1501 NORTH BEECH DALY RD
DEARBORN HEIGHTS, MI 48127

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 494,393.52 | 3,562,432.30 | 3,562,432.30 |
| 2008-2009 Fixed Carry Forward | -234,500.78 | -156,603.40 | -156,603.40 |
| Total Indirect Costs | 728,894.30 | 3,719,035.70 | 3,719,035.70 |
| 2008-2009 Direct Costs | 29,708,763.22 | 26,640,724.44 | 26,640,724.44 |
| 2010-2011 Rate | 2.45* | 13.96* | 13.96** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 29,608,613.88 | 27,019,977.16 | 27,019,977.16 |
| Indirect costs based on rate ** multiplied by actual direct costs | 725,411.04 | 3,771,988.81 | 3,771,988.81 |
| 2010-2011 Actual Indirect Costs | 509,887.09 | 3,098,523.81 | 3,098,523.81 |
| 2008-2009 Fixed Carry Forward | -234,500.78 | -156,603.40 | -156,603.40 |
| Total Indirect Costs | 744,387.87 | 3,255,127.21 | 3,255,127.21 |
| Over/(Under) Recovery | -18,976.83 | 516,861.60 | 516,861.60 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 509,887.09 | 3,098,523.81 | 3,098,523.81 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -18,976.83 | 516,861.60 | 516,861.60 |
| Total Projected Indirect 2012-2013 (Numerator) | 528,863.92 | 2,581,662.21 | 2,581,662.21 |
| Direct Costs | 29,608,613.88 | 27,019,977.16 | 27,019,977.16 |
| Rate for 2012-2013 ** | 1.79* | 9.55* | 9.55** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82240**
**Form R0418**

*** Final ***

Westwood Community School District
3335 SOUTH BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,382,518.31 | 3,588,221.63 | 3,588,221.63 |
| 2008-2009 Fixed Carry Forward | 979.96 | 0.00 | 345,355.99 |
| Total Indirect Costs | 1,381,538.35 | 3,588,221.63 | 3,242,865.64 |
| 2008-2009 Direct Costs | 22,963,368.88 | 20,757,665.56 | 20,757,665.56 |
| 2010-2011 Rate | 6.02* | 17.29* | 15.62** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 26,712,210.27 | 24,652,058.17 | 24,652,058.17 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,608,075.06 | 3,697,808.73 | 3,850,651.49 |
| 2010-2011 Actual Indirect Costs | 1,763,242.15 | 3,823,394.25 | 3,823,394.25 |
| 2008-2009 Fixed Carry Forward | 979.96 | 0.00 | 345,355.99 |
| Total Indirect Costs | 1,762,262.19 | 3,823,394.25 | 3,478,038.26 |
| Over/(Under) Recovery | -154,187.13 | 0.00 | 372,613.23 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,763,242.15 | 3,823,394.25 | 3,823,394.25 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -154,187.13 | 0.00 | 372,613.23 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,917,429.28 | 3,823,394.25 | 3,450,781.02 |
| Direct Costs | 26,712,210.27 | 24,652,058.17 | 24,652,058.17 |
| Rate for 2012-2013 ** | 7.18* | 15.51* | 14.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82250**
**Form R0418**

*** Final ***

Ecorse Public Schools
4024 WEST JEFFERSON AVE
ECORSE, MI 48229

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 206,696.09 | 2,444,402.09 | 2,444,402.09 |
| 2008-2009 Fixed Carry Forward | 18,999.21 | 0.00 | 0.00 |
| Total Indirect Costs | 187,696.88 | 2,444,402.09 | 2,444,402.09 |
| 2008-2009 Direct Costs | 11,417,733.50 | 9,180,027.50 | 9,180,027.50 |
| 2010-2011 Rate | 1.64* | 26.63* | 26.63** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,267,474.61 | 9,221,073.31 | 9,221,073.31 |
| Indirect costs based on rate ** multiplied by actual direct costs | 184,786.58 | 1,383,161.00 | 2,305,268.33 |
| 2010-2011 Actual Indirect Costs | 231,744.63 | 2,278,145.93 | 2,278,145.93 |
| 2008-2009 Fixed Carry Forward | 18,999.21 | 0.00 | 0.00 |
| Total Indirect Costs | 212,745.42 | 2,278,145.93 | 2,278,145.93 |
| Over/(Under) Recovery | -27,958.84 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 231,744.63 | 2,278,145.93 | 2,278,145.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -27,958.84 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 259,703.47 | 2,278,145.93 | 2,278,145.93 |
| Direct Costs | 11,267,474.61 | 9,221,073.31 | 9,221,073.31 |
| Rate for 2012-2013 ** | 2.30* | 24.71* | 24.71** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82290**
**Form R0418**

*** Final ***

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 814,166.60 | 5,285,319.51 | 5,285,319.51 |
| 2008-2009 Fixed Carry Forward | -183,015.15 | 0.00 | -139,517.94 |
| Total Indirect Costs | 997,181.75 | 5,285,319.51 | 5,424,837.45 |
| 2008-2009 Direct Costs | 32,092,202.65 | 27,621,049.74 | 27,621,049.74 |
| 2010-2011 Rate | 3.11* | 19.14* | 19.64** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 32,073,369.79 | 28,223,326.88 | 28,223,326.88 |
| Indirect costs based on rate ** multiplied by actual direct costs | 997,481.80 | 4,233,499.03 | 5,543,061.40 |
| 2010-2011 Actual Indirect Costs | 743,767.89 | 4,593,810.80 | 4,593,810.80 |
| 2008-2009 Fixed Carry Forward | -183,015.15 | 0.00 | -139,517.94 |
| Total Indirect Costs | 926,783.04 | 4,593,810.80 | 4,733,328.74 |
| Over/(Under) Recovery | 70,698.76 | 0.00 | 809,732.66 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 743,767.89 | 4,593,810.80 | 4,593,810.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 70,698.76 | 0.00 | 809,732.66 |
| Total Projected Indirect 2012-2013 (Numerator) | 673,069.13 | 4,593,810.80 | 3,784,078.14 |
| Direct Costs | 32,073,369.79 | 28,223,326.88 | 28,223,326.88 |
| Rate for 2012-2013 ** | 2.10* | 16.28* | 13.41** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82300**
**Form R0418**

*** Final ***

Grosse Ile Township Schools
23276 EAST RIVER RD
GROSSE ILE, MI 48138

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 554,736.87 | 2,898,952.60 | 2,898,952.60 |
| 2008-2009 Fixed Carry Forward | 20,342.35 | 0.00 | 8,645.38 |
| Total Indirect Costs | 534,394.52 | 2,898,952.60 | 2,890,307.22 |
| 2008-2009 Direct Costs | 19,093,052.02 | 16,748,836.29 | 16,748,836.29 |
| 2010-2011 Rate | 2.80* | 17.31* | 17.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 17,471,872.00 | 15,635,281.00 | 15,635,281.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 489,212.42 | 2,345,292.15 | 2,698,649.50 |
| 2010-2011 Actual Indirect Costs | 442,139.00 | 2,278,730.00 | 2,278,730.00 |
| 2008-2009 Fixed Carry Forward | 20,342.35 | 0.00 | 8,645.38 |
| Total Indirect Costs | 421,796.65 | 2,278,730.00 | 2,270,084.62 |
| Over/(Under) Recovery | 67,415.77 | 0.00 | 428,564.88 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 442,139.00 | 2,278,730.00 | 2,278,730.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 67,415.77 | 0.00 | 428,564.88 |
| Total Projected Indirect 2012-2013 (Numerator) | 374,723.23 | 2,278,730.00 | 1,850,165.12 |
| Direct Costs | 17,471,872.00 | 15,635,281.00 | 15,635,281.00 |
| Rate for 2012-2013 ** | 2.14* | 14.57* | 11.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82320**
**Form R0418**

*** Final ***

Harper Woods, The School District of the City of
20225 BEACONSFIELD ST
HARPER WOODS, MI 48225

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 318,677.43 | 1,916,139.00 | 1,916,139.00 |
| 2008-2009 Fixed Carry Forward | 103,914.12 | 0.00 | 68,268.82 |
| Total Indirect Costs | 214,763.31 | 1,916,139.00 | 1,847,870.18 |
| 2008-2009 Direct Costs | 12,152,822.31 | 10,555,360.74 | 10,555,360.74 |
| 2010-2011 Rate | 1.77* | 18.15* | 17.51** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,805,312.73 | 10,265,015.52 | 10,265,015.52 |
| Indirect costs based on rate ** multiplied by actual direct costs | 208,954.04 | 1,539,752.33 | 1,797,404.22 |
| 2010-2011 Actual Indirect Costs | 340,689.65 | 1,880,986.86 | 1,880,986.86 |
| 2008-2009 Fixed Carry Forward | 103,914.12 | 0.00 | 68,268.82 |
| Total Indirect Costs | 236,775.53 | 1,880,986.86 | 1,812,718.04 |
| Over/(Under) Recovery | -27,821.49 | 0.00 | -15,313.82 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 340,689.65 | 1,880,986.86 | 1,880,986.86 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -27,821.49 | 0.00 | -15,313.82 |
| Total Projected Indirect 2012-2013 (Numerator) | 368,511.14 | 1,880,986.86 | 1,896,300.68 |
| Direct Costs | 11,805,312.73 | 10,265,015.52 | 10,265,015.52 |
| Rate for 2012-2013 ** | 3.12* | 18.32* | 18.47** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82340**
**Form R0418**

*** Final ***

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 672,404.52 | 2,762,494.14 | 2,762,494.14 |
| 2008-2009 Fixed Carry Forward | -65,383.63 | 179,093.03 | 149,254.72 |
| Total Indirect Costs | 737,788.15 | 2,583,401.11 | 2,613,239.42 |
| 2008-2009 Direct Costs | 22,390,898.26 | 20,300,808.64 | 20,300,808.64 |
| 2010-2011 Rate | 3.30* | 12.73* | 12.87** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,319,938.54 | 21,423,649.07 | 21,423,649.07 |
| Indirect costs based on rate ** multiplied by actual direct costs | 769,557.97 | 2,727,230.53 | 2,757,223.64 |
| 2010-2011 Actual Indirect Costs | 526,446.98 | 2,422,736.45 | 2,422,736.45 |
| 2008-2009 Fixed Carry Forward | -65,383.63 | 179,093.03 | 149,254.72 |
| Total Indirect Costs | 591,830.61 | 2,243,643.42 | 2,273,481.73 |
| Over/(Under) Recovery | 177,727.36 | 483,587.11 | 483,741.91 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 526,446.98 | 2,422,736.45 | 2,422,736.45 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 177,727.36 | 483,587.11 | 483,741.91 |
| Total Projected Indirect 2012-2013 (Numerator) | 348,719.62 | 1,939,149.34 | 1,938,994.54 |
| Direct Costs | 23,319,938.54 | 21,423,649.07 | 21,423,649.07 |
| Rate for 2012-2013 ** | 1.50* | 9.05* | 9.05** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82365**
**Form R0418**

*** Final ***

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,420,762.67 | 5,750,801.87 | 5,750,801.87 |
| 2008-2009 Fixed Carry Forward | -134,551.18 | -40,651.15 | -40,651.15 |
| Total Indirect Costs | 1,555,313.85 | 5,791,453.02 | 5,791,453.02 |
| 2008-2009 Direct Costs | 46,871,453.22 | 42,541,414.02 | 42,541,414.02 |
| 2010-2011 Rate | 3.32* | 13.61* | 13.61** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 44,140,637.80 | 40,365,415.18 | 40,365,415.18 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,465,469.17 | 5,493,733.01 | 5,493,733.01 |
| 2010-2011 Actual Indirect Costs | 1,394,167.71 | 5,169,390.33 | 5,169,390.33 |
| 2008-2009 Fixed Carry Forward | -134,551.18 | -40,651.15 | -40,651.15 |
| Total Indirect Costs | 1,528,718.89 | 5,210,041.48 | 5,210,041.48 |
| Over/(Under) Recovery | -63,249.72 | 283,691.53 | 283,691.53 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,394,167.71 | 5,169,390.33 | 5,169,390.33 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -63,249.72 | 283,691.53 | 283,691.53 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,457,417.43 | 4,885,698.80 | 4,885,698.80 |
| Direct Costs | 44,140,637.80 | 40,365,415.18 | 40,365,415.18 |
| Rate for 2012-2013 ** | 3.30* | 12.10* | 12.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82390**
**Form R0418**

*** Final ***

Northville Public Schools
501 WEST MAIN ST
NORTHVILLE, MI 48167

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,537,290.90 | 9,659,424.03 | 9,659,424.03 |
| 2008-2009 Fixed Carry Forward | -119,931.05 | 37,672.02 | -6,477.50 |
| Total Indirect Costs | 1,657,221.95 | 9,621,752.01 | 9,665,901.53 |
| 2008-2009 Direct Costs | 79,581,941.88 | 71,459,808.75 | 71,459,808.75 |
| 2010-2011 Rate | 2.08* | 13.46* | 13.53** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 78,916,734.38 | 71,340,567.14 | 71,340,567.14 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,641,468.08 | 9,602,440.34 | 9,652,378.73 |
| 2010-2011 Actual Indirect Costs | 1,512,391.38 | 9,088,558.62 | 9,088,558.62 |
| 2008-2009 Fixed Carry Forward | -119,931.05 | 37,672.02 | -6,477.50 |
| Total Indirect Costs | 1,632,322.43 | 9,050,886.60 | 9,095,036.12 |
| Over/(Under) Recovery | 9,145.65 | 551,553.74 | 557,342.61 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,512,391.38 | 9,088,558.62 | 9,088,558.62 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 9,145.65 | 551,553.74 | 557,342.61 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,503,245.73 | 8,537,004.88 | 8,531,216.01 |
| Direct Costs | 78,916,734.38 | 71,340,567.14 | 71,340,567.14 |
| Rate for 2012-2013 ** | 1.90* | 11.97* | 11.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82400**
**Form R0418**

*** Final ***

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 853,843.37 | 3,750,105.43 | 3,750,105.43 |
| 2008-2009 Fixed Carry Forward | -169,775.37 | 0.00 | -357,628.73 |
| Total Indirect Costs | 1,023,618.74 | 3,750,105.43 | 4,107,734.16 |
| 2008-2009 Direct Costs | 22,149,818.81 | 19,253,556.75 | 19,253,556.75 |
| 2010-2011 Rate | 4.62* | 19.48* | 21.33** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 23,224,831.18 | 20,621,064.29 | 20,621,064.29 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,072,987.20 | 3,093,159.64 | 4,398,473.01 |
| 2010-2011 Actual Indirect Costs | 832,857.80 | 3,436,624.69 | 3,436,624.69 |
| 2008-2009 Fixed Carry Forward | -169,775.37 | 0.00 | -357,628.73 |
| Total Indirect Costs | 1,002,633.17 | 3,436,624.69 | 3,794,253.42 |
| Over/(Under) Recovery | 70,354.03 | 0.00 | 604,219.59 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 832,857.80 | 3,436,624.69 | 3,436,624.69 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 70,354.03 | 0.00 | 604,219.59 |
| Total Projected Indirect 2012-2013 (Numerator) | 762,503.77 | 3,436,624.69 | 2,832,405.10 |
| Direct Costs | 23,224,831.18 | 20,621,064.29 | 20,621,064.29 |
| Rate for 2012-2013 ** | 3.28* | 16.67* | 13.74** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82405**
**Form R0418**

*** Final ***

Southgate Community School District
14600 Dix-Toledo Road
SOUTHGATE, MI 48195

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,324,186.25 | 6,700,415.88 | 6,700,415.88 |
| 2008-2009 Fixed Carry Forward | 18,294.36 | 0.00 | 179,102.24 |
| Total Indirect Costs | 1,305,891.89 | 6,700,415.88 | 6,521,313.64 |
| 2008-2009 Direct Costs | 51,366,033.96 | 45,989,804.33 | 45,989,804.33 |
| 2010-2011 Rate | 2.54* | 14.57* | 14.18** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 51,252,322.22 | 47,116,248.43 | 47,116,248.43 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,301,808.98 | 6,864,837.40 | 6,681,084.03 |
| 2010-2011 Actual Indirect Costs | 1,405,249.00 | 5,541,322.79 | 5,541,322.79 |
| 2008-2009 Fixed Carry Forward | 18,294.36 | 0.00 | 179,102.24 |
| Total Indirect Costs | 1,386,954.64 | 5,541,322.79 | 5,362,220.55 |
| Over/(Under) Recovery | -85,145.66 | 1,323,514.61 | 1,318,863.48 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,405,249.00 | 5,541,322.79 | 5,541,322.79 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -85,145.66 | 1,323,514.61 | 1,318,863.48 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,490,394.66 | 4,217,808.18 | 4,222,459.31 |
| Direct Costs | 51,252,322.22 | 47,116,248.43 | 47,116,248.43 |
| Rate for 2012-2013 ** | 2.91* | 8.95* | 8.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82430**
**Form R0418**

*** Final ***

Van Buren Public Schools
555 WEST COLUMBIA AVE
BELLEVILLE, MI 48111

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,014,203.68 | 6,968,498.03 | 6,968,498.03 |
| 2008-2009 Fixed Carry Forward | 272,196.14 | -212,221.39 | -212,954.00 |
| Total Indirect Costs | 742,007.54 | 7,180,719.42 | 7,181,452.03 |
| 2008-2009 Direct Costs | 53,167,967.57 | 47,213,673.22 | 47,213,673.22 |
| 2010-2011 Rate | 1.40* | 15.21* | 15.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 50,279,947.00 | 44,885,062.31 | 44,885,062.31 |
| Indirect costs based on rate ** multiplied by actual direct costs | 703,919.26 | 6,732,759.35 | 6,827,017.98 |
| 2010-2011 Actual Indirect Costs | 783,651.34 | 6,178,536.03 | 6,178,536.03 |
| 2008-2009 Fixed Carry Forward | 272,196.14 | -212,221.39 | -212,954.00 |
| Total Indirect Costs | 511,455.20 | 6,390,757.42 | 6,391,490.03 |
| Over/(Under) Recovery | 192,464.06 | 0.00 | 435,527.95 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 783,651.34 | 6,178,536.03 | 6,178,536.03 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 192,464.06 | 0.00 | 435,527.95 |
| Total Projected Indirect 2012-2013 (Numerator) | 591,187.28 | 6,178,536.03 | 5,743,008.08 |
| Direct Costs | 50,279,947.00 | 44,885,062.31 | 44,885,062.31 |
| Rate for 2012-2013 ** | 1.18* | 13.77* | 12.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82701**
**Form R0418**

*** Final ***

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 162,561.81 | 413,082.33 | 413,082.33 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 162,561.81 | 413,082.33 | 413,082.33 |
| 2008-2009 Direct Costs | 1,485,829.42 | 1,235,308.90 | 1,235,308.90 |
| 2010-2011 Rate | 10.94* | 33.44* | 33.44** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,331,346.18 | 3,815,527.80 | 3,815,527.80 |
| Indirect costs based on rate ** multiplied by actual direct costs | 473,849.27 | 572,329.17 | 953,881.95 |
| 2010-2011 Actual Indirect Costs | 1,033,025.96 | 1,548,844.34 | 1,548,844.34 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 1,033,025.96 | 1,548,844.34 | 1,548,844.34 |
| Over/(Under) Recovery | -559,176.69 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,033,025.96 | 1,548,844.34 | 1,548,844.34 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -559,176.69 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,592,202.65 | 1,548,844.34 | 1,548,844.34 |
| Direct Costs | 4,331,346.18 | 3,815,527.80 | 3,815,527.80 |
| Rate for 2012-2013 ** | 36.76* | 40.59* | 40.59** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82702**
**Form R0418**

*** Final ***

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,674,436.01 | 2,927,788.31 | 2,927,788.31 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 1,674,436.01 | 2,927,788.31 | 2,927,788.31 |
| 2008-2009 Direct Costs | 12,961,589.56 | 11,708,237.26 | 11,708,237.26 |
| 2010-2011 Rate | 12.92* | 25.01* | 25.01** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 14,116,584.71 | 12,741,185.18 | 12,741,185.18 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,823,862.74 | 1,911,177.78 | 3,185,296.30 |
| 2010-2011 Actual Indirect Costs | 2,118,294.46 | 3,493,693.99 | 3,493,693.99 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 2,118,294.46 | 3,493,693.99 | 3,493,693.99 |
| Over/(Under) Recovery | -294,431.72 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 2,118,294.46 | 3,493,693.99 | 3,493,693.99 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -294,431.72 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,412,726.18 | 3,493,693.99 | 3,493,693.99 |
| Direct Costs | 14,116,584.71 | 12,741,185.18 | 12,741,185.18 |
| Rate for 2012-2013 ** | 17.09* | 27.42* | 27.42** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82703**
**Form R0418**

*** Final ***

Henry Ford Academy: School for Creative Studies
(PSAD)
435 W MILWAUKEE ST
DETROIT, MI 48202

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,758,290.76 | 3,852,260.28 | 3,852,260.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 614,050.99 | 1,520,081.47 | 1,520,081.47 |
| Total Indirect Costs | 614,050.99 | 1,520,081.47 | 1,520,081.47 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 614,050.99 | 1,520,081.47 | 1,520,081.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 614,050.99 | 1,520,081.47 | 1,520,081.47 |
| Direct Costs | 4,758,290.76 | 3,852,260.28 | 3,852,260.28 |
| Rate for 2012-2013 ** | 12.90* | 39.46* | 39.46** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82716**
**Form R0418**

*** Final ***

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 24,067.43 | 57,502.19 | 57,502.19 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 24,067.43 | 57,502.19 | 57,502.19 |
| 2008-2009 Direct Costs | 398,050.78 | 364,616.02 | 364,616.02 |
| 2010-2011 Rate | 6.05* | 15.77* | 15.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 691,723.00 | 584,009.00 | 584,009.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 41,849.24 | 87,601.35 | 92,098.22 |
| 2010-2011 Actual Indirect Costs | 24,059.00 | 131,773.00 | 131,773.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 24,059.00 | 131,773.00 | 131,773.00 |
| Over/(Under) Recovery | 17,790.24 | 0.00 | -39,674.78 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 24,059.00 | 131,773.00 | 131,773.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 17,790.24 | 0.00 | -39,674.78 |
| Total Projected Indirect 2012-2013 (Numerator) | 6,268.76 | 131,773.00 | 171,447.78 |
| Direct Costs | 691,723.00 | 584,009.00 | 584,009.00 |
| Rate for 2012-2013 ** | 0.91* | 22.56* | 29.36** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82717**
**Form R0418**

*** Final ***

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,171,654.00 | 3,758,954.00 | 3,758,954.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 338,156.00 | 1,750,856.00 | 1,750,856.00 |
| Total Indirect Costs | 338,156.00 | 1,750,856.00 | 1,750,856.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 338,156.00 | 1,750,856.00 | 1,750,856.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 338,156.00 | 1,750,856.00 | 1,750,856.00 |
| Direct Costs | 5,171,654.00 | 3,758,954.00 | 3,758,954.00 |
| Rate for 2012-2013 ** | 6.54* | 46.58* | 46.58** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82718**
**Form R0418**

*** Final ***

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,387,200.00 | 3,951,024.00 | 3,951,024.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 191,533.00 | 1,627,709.00 | 1,627,709.00 |
| Total Indirect Costs | 191,533.00 | 1,627,709.00 | 1,627,709.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 191,533.00 | 1,627,709.00 | 1,627,709.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 191,533.00 | 1,627,709.00 | 1,627,709.00 |
| Direct Costs | 5,387,200.00 | 3,951,024.00 | 3,951,024.00 |
| Rate for 2012-2013 ** | 3.56* | 41.20* | 41.20** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82719**
**Form R0418**

*** Final ***

Washington-Parks Academy
11685 Appleton
Redford, MI 48239

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,595,337.95 | 2,733,981.40 | 2,733,981.40 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 67,364.40 | 928,720.95 | 928,720.95 |
| Total Indirect Costs | 67,364.40 | 928,720.95 | 928,720.95 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 67,364.40 | 928,720.95 | 928,720.95 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 67,364.40 | 928,720.95 | 928,720.95 |
| Direct Costs | 3,595,337.95 | 2,733,981.40 | 2,733,981.40 |
| Rate for 2012-2013 ** | 1.87* | 33.97* | 33.97** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82720**
**Form R0418**

*** Final ***

Lincoln-King Academy
13436 GROVE ST
DETROIT, MI 48235

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,478,851.88 | 2,637,653.93 | 2,637,653.93 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 77,682.43 | 918,880.38 | 918,880.38 |
| Total Indirect Costs | 77,682.43 | 918,880.38 | 918,880.38 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 77,682.43 | 918,880.38 | 918,880.38 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 77,682.43 | 918,880.38 | 918,880.38 |
| Direct Costs | 3,478,851.88 | 2,637,653.93 | 2,637,653.93 |
| Rate for 2012-2013 ** | 2.23* | 34.84* | 34.84** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82722**
**Form R0418**

*** Final ***

Detroit Leadership Academy
13550 Virgil
Detroit, MI 48223

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,094,330.04 | 1,676,880.66 | 1,676,880.66 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 155,113.25 | 572,562.63 | 572,562.63 |
| Total Indirect Costs | 155,113.25 | 572,562.63 | 572,562.63 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 155,113.25 | 572,562.63 | 572,562.63 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 155,113.25 | 572,562.63 | 572,562.63 |
| Direct Costs | 2,094,330.04 | 1,676,880.66 | 1,676,880.66 |
| Rate for 2012-2013 ** | 7.41* | 34.14* | 34.14** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82723**
**Form R0418**

*** Final ***

Legacy Charter Academy
4900 E. Hildale Street
Detroit, MI 48234

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,804,575.00 | 3,391,740.00 | 3,391,740.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 241,343.00 | 1,654,178.00 | 1,654,178.00 |
| Total Indirect Costs | 241,343.00 | 1,654,178.00 | 1,654,178.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 241,343.00 | 1,654,178.00 | 1,654,178.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 241,343.00 | 1,654,178.00 | 1,654,178.00 |
| Direct Costs | 4,804,575.00 | 3,391,740.00 | 3,391,740.00 |
| Rate for 2012-2013 ** | 5.02* | 48.77* | 48.77** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82724**
**Form R0418**

*** Final ***

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,148,277.38 | 938,203.67 | 938,203.67 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 420,013.57 | 630,087.28 | 630,087.28 |
| Total Indirect Costs | 420,013.57 | 630,087.28 | 630,087.28 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 420,013.57 | 630,087.28 | 630,087.28 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 420,013.57 | 630,087.28 | 630,087.28 |
| Direct Costs | 1,148,277.38 | 938,203.67 | 938,203.67 |
| Rate for 2012-2013 ** | 36.58* | 67.16* | 67.16** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82725**
**Form R0418**

*** Final ***

Global Heights Academy
23713 Joy Road
Dearborn Heights, MI 48127

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,309,761.83 | 1,077,355.20 | 1,077,355.20 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 6,639.17 | 239,045.80 | 239,045.80 |
| Total Indirect Costs | 6,639.17 | 239,045.80 | 239,045.80 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 6,639.17 | 239,045.80 | 239,045.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 6,639.17 | 239,045.80 | 239,045.80 |
| Direct Costs | 1,309,761.83 | 1,077,355.20 | 1,077,355.20 |
| Rate for 2012-2013 ** | 0.51* | 22.19* | 22.19** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82726**
**Form R0418**

*** Final ***

Japanese American School of South East Michigan
9101 Hillcrest
Livonia, MI 48150

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 229,751.10 | 205,770.01 | 205,770.01 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 12,881.00 | 36,862.09 | 36,862.09 |
| Total Indirect Costs | 12,881.00 | 36,862.09 | 36,862.09 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 12,881.00 | 36,862.09 | 36,862.09 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 12,881.00 | 36,862.09 | 36,862.09 |
| Direct Costs | 229,751.10 | 205,770.01 | 205,770.01 |
| Rate for 2012-2013 ** | 5.61* | 17.91* | 17.91** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82902**
**Form R0418**

*** Final ***

Casa Richard Academy
2635 HOWARD ST
DETROIT, MI 48216

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 11,740.57 | 219,937.23 | 219,937.23 |
| 2008-2009 Fixed Carry Forward | 14,357.57 | 0.00 | -98,297.49 |
| Total Indirect Costs | -2,617.00 | 219,937.23 | 318,234.72 |
| 2008-2009 Direct Costs | 1,045,319.21 | 837,122.55 | 837,122.55 |
| 2010-2011 Rate | 0.00* | 26.27* | 38.02** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,074,222.05 | 885,116.57 | 885,116.57 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 132,767.49 | 221,279.14 |
| 2010-2011 Actual Indirect Costs | 11,288.75 | 200,394.23 | 200,394.23 |
| 2008-2009 Fixed Carry Forward | 14,357.57 | 0.00 | -98,297.49 |
| Total Indirect Costs | -3,068.82 | 200,394.23 | 298,691.72 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 11,288.75 | 200,394.23 | 200,394.23 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 11,288.75 | 200,394.23 | 200,394.23 |
| Direct Costs | 1,074,222.05 | 885,116.57 | 885,116.57 |
| Rate for 2012-2013 ** | 1.05* | 22.64* | 22.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82903**
**Form R0418**

*** Final ***

Aisha Shule/WEB Dubois Prep. Academy School
20119 WISCONSIN ST
DETROIT, MI 48221

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 163,550.00 | 497,643.00 | 497,643.00 |
| 2008-2009 Fixed Carry Forward | -40,292.12 | 0.00 | -76,872.49 |
| Total Indirect Costs | 203,842.12 | 497,643.00 | 574,515.49 |
| 2008-2009 Direct Costs | 2,147,759.00 | 1,813,666.00 | 1,813,666.00 |
| 2010-2011 Rate | 9.49* | 27.44* | 31.68** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,991,897.00 | 1,661,442.00 | 1,661,442.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 189,031.03 | 249,216.30 | 415,360.50 |
| 2010-2011 Actual Indirect Costs | 111,262.00 | 441,717.00 | 441,717.00 |
| 2008-2009 Fixed Carry Forward | -40,292.12 | 0.00 | -76,872.49 |
| Total Indirect Costs | 151,554.12 | 441,717.00 | 518,589.49 |
| Over/(Under) Recovery | 37,476.91 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 111,262.00 | 441,717.00 | 441,717.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 37,476.91 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 73,785.09 | 441,717.00 | 441,717.00 |
| Direct Costs | 1,991,897.00 | 1,661,442.00 | 1,661,442.00 |
| Rate for 2012-2013 ** | 3.70* | 26.59* | 26.59** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82904**
**Form R0418**

*** Final ***

Plymouth Educational Center Charter School
1460 EAST FOREST AVE
DETROIT, MI 48207

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 443,296.05 | 1,671,011.02 | 1,671,011.02 |
| 2008-2009 Fixed Carry Forward | 73,442.71 | 0.00 | -146,398.39 |
| Total Indirect Costs | 369,853.34 | 1,671,011.02 | 1,817,409.41 |
| 2008-2009 Direct Costs | 8,073,752.84 | 6,846,037.87 | 6,846,037.87 |
| 2010-2011 Rate | 4.58* | 24.41* | 26.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,022,272.55 | 6,897,521.55 | 6,897,521.55 |
| Indirect costs based on rate ** multiplied by actual direct costs | 367,420.08 | 1,034,628.23 | 1,724,380.39 |
| 2010-2011 Actual Indirect Costs | 705,396.61 | 1,830,147.61 | 1,830,147.61 |
| 2008-2009 Fixed Carry Forward | 73,442.71 | 0.00 | -146,398.39 |
| Total Indirect Costs | 631,953.90 | 1,830,147.61 | 1,976,546.00 |
| Over/(Under) Recovery | -264,533.82 | 0.00 | -252,165.61 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 705,396.61 | 1,830,147.61 | 1,830,147.61 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -264,533.82 | 0.00 | -252,165.61 |
| Total Projected Indirect 2012-2013 (Numerator) | 969,930.43 | 1,830,147.61 | 2,082,313.22 |
| Direct Costs | 8,022,272.55 | 6,897,521.55 | 6,897,521.55 |
| Rate for 2012-2013 ** | 12.09* | 26.53* | 30.19** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82905**
**Form R0418**

*** Final ***

Nataki Talibah Schoolhouse of Detroit
19176 NORTHROP ST
DETROIT, MI 48219

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 101,743.12 | 399,953.33 | 399,953.33 |
| 2008-2009 Fixed Carry Forward | 9,521.69 | -35,686.60 | -34,894.00 |
| Total Indirect Costs | 92,221.43 | 435,639.93 | 434,847.33 |
| 2008-2009 Direct Costs | 3,028,845.36 | 2,730,635.15 | 2,730,635.15 |
| 2010-2011 Rate | 3.04* | 15.95* | 15.92** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,921,901.39 | 2,711,243.60 | 2,711,243.60 |
| Indirect costs based on rate ** multiplied by actual direct costs | 88,825.80 | 406,686.54 | 431,629.98 |
| 2010-2011 Actual Indirect Costs | 56,377.22 | 267,035.01 | 267,035.01 |
| 2008-2009 Fixed Carry Forward | 9,521.69 | -35,686.60 | -34,894.00 |
| Total Indirect Costs | 46,855.53 | 302,721.61 | 301,929.01 |
| Over/(Under) Recovery | 41,970.27 | 0.00 | 129,700.97 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 56,377.22 | 267,035.01 | 267,035.01 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 41,970.27 | 0.00 | 129,700.97 |
| Total Projected Indirect 2012-2013 (Numerator) | 14,406.95 | 267,035.01 | 137,334.04 |
| Direct Costs | 2,921,901.39 | 2,711,243.60 | 2,711,243.60 |
| Rate for 2012-2013 ** | 0.49* | 9.85* | 5.07** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82907**
**Form R0418**

*** Final ***

Michigan Technical Academy
23750 Elmira
Redford Township, MI 48239

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 129,066.66 | 1,595,563.27 | 1,595,563.27 |
| 2008-2009 Fixed Carry Forward | 201,556.35 | 0.00 | 0.00 |
| Total Indirect Costs | -72,489.69 | 1,595,563.27 | 1,595,563.27 |
| 2008-2009 Direct Costs | 8,989,735.84 | 7,523,239.23 | 7,523,239.23 |
| 2010-2011 Rate | 0.00* | 21.21* | 21.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,323,142.14 | 7,179,596.77 | 7,179,596.77 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 1,076,939.52 | 1,522,792.47 |
| 2010-2011 Actual Indirect Costs | 62,804.19 | 1,206,349.56 | 1,206,349.56 |
| 2008-2009 Fixed Carry Forward | 201,556.35 | 0.00 | 0.00 |
| Total Indirect Costs | -138,752.16 | 1,206,349.56 | 1,206,349.56 |
| Over/(Under) Recovery | 0.00 | 0.00 | 316,442.91 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 62,804.19 | 1,206,349.56 | 1,206,349.56 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 316,442.91 |
| Total Projected Indirect 2012-2013 (Numerator) | 62,804.19 | 1,206,349.56 | 889,906.65 |
| Direct Costs | 8,323,142.14 | 7,179,596.77 | 7,179,596.77 |
| Rate for 2012-2013 ** | 0.75* | 16.80* | 12.39** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82909**
**Form R0418**

*** Final ***

Detroit West Preparatory Academy
23749 Elmira
Redford, MI 48239

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 12,268.37 | 784,485.17 | 784,485.17 |
| 2008-2009 Fixed Carry Forward | -1,423.41 | 0.00 | 0.00 |
| Total Indirect Costs | 13,691.78 | 784,485.17 | 784,485.17 |
| 2008-2009 Direct Costs | 3,189,693.56 | 2,417,476.76 | 2,417,476.76 |
| 2010-2011 Rate | 0.43* | 32.45* | 32.45** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,652,079.00 | 2,152,200.00 | 2,152,200.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 11,403.94 | 322,830.00 | 538,050.00 |
| 2010-2011 Actual Indirect Costs | 8,214.00 | 508,093.00 | 508,093.00 |
| 2008-2009 Fixed Carry Forward | -1,423.41 | 0.00 | 0.00 |
| Total Indirect Costs | 9,637.41 | 508,093.00 | 508,093.00 |
| Over/(Under) Recovery | 1,766.53 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 8,214.00 | 508,093.00 | 508,093.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,766.53 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 6,447.47 | 508,093.00 | 508,093.00 |
| Direct Costs | 2,652,079.00 | 2,152,200.00 | 2,152,200.00 |
| Rate for 2012-2013 ** | 0.24* | 23.61* | 23.61** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82910**
**Form R0418**

*** Final ***

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 30,190.00 | 271,620.00 | 271,620.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 2,488.05 | 2,488.05 |
| Total Indirect Costs | 30,190.00 | 269,131.95 | 269,131.95 |
| 2008-2009 Direct Costs | 2,156,930.00 | 1,915,500.00 | 1,915,500.00 |
| 2010-2011 Rate | 1.40* | 14.05* | 14.05** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,413,984.00 | 2,169,251.00 | 2,169,251.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 33,795.78 | 304,779.77 | 304,779.77 |
| 2010-2011 Actual Indirect Costs | 6,636.00 | 251,369.00 | 251,369.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 2,488.05 | 2,488.05 |
| Total Indirect Costs | 6,636.00 | 248,880.95 | 248,880.95 |
| Over/(Under) Recovery | 27,159.78 | 55,898.82 | 55,898.82 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 6,636.00 | 251,369.00 | 251,369.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 27,159.78 | 55,898.82 | 55,898.82 |
| Total Projected Indirect 2012-2013 (Numerator) | -20,523.78 | 195,470.18 | 195,470.18 |
| Direct Costs | 2,413,984.00 | 2,169,251.00 | 2,169,251.00 |
| Rate for 2012-2013 ** | 0.00* | 9.01* | 9.01** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82911**
**Form R0418**

*** Final ***

Gaudior Academy
27100 AVONDALE ST
INKSTER, MI 48141

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 94,918.00 | 313,580.00 | 313,580.00 |
| 2008-2009 Fixed Carry Forward | -3,402.35 | 0.00 | -21,470.62 |
| Total Indirect Costs | 98,320.35 | 313,580.00 | 335,050.62 |
| 2008-2009 Direct Costs | 1,598,489.00 | 1,379,827.00 | 1,379,827.00 |
| 2010-2011 Rate | 6.15* | 22.73* | 24.28** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,794,961.00 | 1,612,709.00 | 1,612,709.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 110,390.10 | 241,906.35 | 391,565.75 |
| 2010-2011 Actual Indirect Costs | 107,282.00 | 289,534.00 | 289,534.00 |
| 2008-2009 Fixed Carry Forward | -3,402.35 | 0.00 | -21,470.62 |
| Total Indirect Costs | 110,684.35 | 289,534.00 | 311,004.62 |
| Over/(Under) Recovery | -294.25 | 0.00 | 80,561.13 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 107,282.00 | 289,534.00 | 289,534.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -294.25 | 0.00 | 80,561.13 |
| Total Projected Indirect 2012-2013 (Numerator) | 107,576.25 | 289,534.00 | 208,972.87 |
| Direct Costs | 1,794,961.00 | 1,612,709.00 | 1,612,709.00 |
| Rate for 2012-2013 ** | 5.99* | 17.95* | 12.96** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82912**
**Form R0418**

*** Final ***

Academy of Westland
300 SOUTH HENRY RUFF RD
WESTLAND, MI 48186

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 6,096.96 | 732,961.38 | 732,961.38 |
| 2008-2009 Fixed Carry Forward | 6,239.21 | 0.00 | 0.00 |
| Total Indirect Costs | -142.25 | 732,961.38 | 732,961.38 |
| 2008-2009 Direct Costs | 3,246,360.35 | 2,519,495.93 | 2,519,495.93 |
| 2010-2011 Rate | 0.00* | 29.09* | 29.09** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,875,174.02 | 3,106,624.57 | 3,106,624.57 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 465,993.69 | 776,656.14 |
| 2010-2011 Actual Indirect Costs | 3,961.41 | 772,510.86 | 772,510.86 |
| 2008-2009 Fixed Carry Forward | 6,239.21 | 0.00 | 0.00 |
| Total Indirect Costs | -2,277.80 | 772,510.86 | 772,510.86 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 3,961.41 | 772,510.86 | 772,510.86 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 3,961.41 | 772,510.86 | 772,510.86 |
| Direct Costs | 3,875,174.02 | 3,106,624.57 | 3,106,624.57 |
| Rate for 2012-2013 ** | 0.10* | 24.87* | 24.87** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82913**
**Form R0418**

*** Final ***

Woodward Academy
951 EAST LAFAYETTE ST
DETROIT, MI 48207

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 301,096.27 | 1,322,439.03 | 1,322,439.03 |
| 2008-2009 Fixed Carry Forward | -32,523.94 | 0.00 | 0.00 |
| Total Indirect Costs | 333,620.21 | 1,322,439.03 | 1,322,439.03 |
| 2008-2009 Direct Costs | 5,238,700.59 | 4,217,357.83 | 4,217,357.83 |
| 2010-2011 Rate | 6.37* | 31.36* | 31.36** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,775,159.67 | 3,997,457.46 | 3,997,457.46 |
| Indirect costs based on rate ** multiplied by actual direct costs | 304,177.67 | 599,618.62 | 999,364.37 |
| 2010-2011 Actual Indirect Costs | 447,115.59 | 1,224,817.80 | 1,224,817.80 |
| 2008-2009 Fixed Carry Forward | -32,523.94 | 0.00 | 0.00 |
| Total Indirect Costs | 479,639.53 | 1,224,817.80 | 1,224,817.80 |
| Over/(Under) Recovery | -175,461.86 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 447,115.59 | 1,224,817.80 | 1,224,817.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -175,461.86 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 622,577.45 | 1,224,817.80 | 1,224,817.80 |
| Direct Costs | 4,775,159.67 | 3,997,457.46 | 3,997,457.46 |
| Rate for 2012-2013 ** | 13.04* | 30.64* | 30.64** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82915**
**Form R0418**

*** Final ***

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 49,090.00 | 687,494.00 | 687,494.00 |
| 2008-2009 Fixed Carry Forward | 27,240.89 | 0.00 | 0.00 |
| Total Indirect Costs | 21,849.11 | 687,494.00 | 687,494.00 |
| 2008-2009 Direct Costs | 3,662,684.00 | 3,024,280.00 | 3,024,280.00 |
| 2010-2011 Rate | 0.60* | 22.73* | 22.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,831,197.00 | 3,177,761.00 | 3,177,761.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 22,987.18 | 476,664.15 | 722,305.08 |
| 2010-2011 Actual Indirect Costs | 49,867.00 | 703,303.00 | 703,303.00 |
| 2008-2009 Fixed Carry Forward | 27,240.89 | 0.00 | 0.00 |
| Total Indirect Costs | 22,626.11 | 703,303.00 | 703,303.00 |
| Over/(Under) Recovery | 361.07 | 0.00 | 19,002.08 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 49,867.00 | 703,303.00 | 703,303.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 361.07 | 0.00 | 19,002.08 |
| Total Projected Indirect 2012-2013 (Numerator) | 49,505.93 | 703,303.00 | 684,300.92 |
| Direct Costs | 3,831,197.00 | 3,177,761.00 | 3,177,761.00 |
| Rate for 2012-2013 ** | 1.29* | 22.13* | 21.53** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82916**
**Form R0418**

*** Final ***

Summit Academy
P.O. Box 310, 30100 Olmstead
Flat Rock, MI 48134

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 74,521.00 | 344,732.00 | 344,732.00 |
| 2008-2009 Fixed Carry Forward | 72,524.53 | 0.00 | 133,317.95 |
| Total Indirect Costs | 1,996.47 | 344,732.00 | 211,414.05 |
| 2008-2009 Direct Costs | 2,989,494.00 | 2,719,283.00 | 2,719,283.00 |
| 2010-2011 Rate | 0.07* | 12.68* | 7.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,559,907.00 | 2,268,308.00 | 2,268,308.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,791.93 | 287,621.45 | 176,247.53 |
| 2010-2011 Actual Indirect Costs | 187,590.00 | 479,189.00 | 479,189.00 |
| 2008-2009 Fixed Carry Forward | 72,524.53 | 0.00 | 133,317.95 |
| Total Indirect Costs | 115,065.47 | 479,189.00 | 345,871.05 |
| Over/(Under) Recovery | -113,273.54 | -191,567.55 | -169,623.52 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 187,590.00 | 479,189.00 | 479,189.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -113,273.54 | -191,567.55 | -169,623.52 |
| Total Projected Indirect 2012-2013 (Numerator) | 300,863.54 | 670,756.55 | 648,812.52 |
| Direct Costs | 2,559,907.00 | 2,268,308.00 | 2,268,308.00 |
| Rate for 2012-2013 ** | 11.75* | 29.57* | 28.60** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82918**
**Form R0418**

*** Final ***

Cesar Chavez Academy
8126 WEST VERNOR HWY
DETROIT, MI 48209

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 595,708.26 | 1,825,930.83 | 1,825,930.83 |
| 2008-2009 Fixed Carry Forward | 26,014.70 | 0.00 | 234,236.35 |
| Total Indirect Costs | 569,693.56 | 1,825,930.83 | 1,591,694.48 |
| 2008-2009 Direct Costs | 12,044,748.45 | 10,814,525.88 | 10,814,525.88 |
| 2010-2011 Rate | 4.73* | 16.88* | 14.72** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,952,669.36 | 14,223,081.70 | 14,223,081.70 |
| Indirect costs based on rate ** multiplied by actual direct costs | 754,561.26 | 2,133,462.26 | 2,093,637.63 |
| 2010-2011 Actual Indirect Costs | 715,198.37 | 2,444,786.03 | 2,444,786.03 |
| 2008-2009 Fixed Carry Forward | 26,014.70 | 0.00 | 234,236.35 |
| Total Indirect Costs | 689,183.67 | 2,444,786.03 | 2,210,549.68 |
| Over/(Under) Recovery | 65,377.59 | 0.00 | -116,912.05 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 715,198.37 | 2,444,786.03 | 2,444,786.03 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 65,377.59 | 0.00 | -116,912.05 |
| Total Projected Indirect 2012-2013 (Numerator) | 649,820.78 | 2,444,786.03 | 2,561,698.08 |
| Direct Costs | 15,952,669.36 | 14,223,081.70 | 14,223,081.70 |
| Rate for 2012-2013 ** | 4.07* | 17.19* | 18.01** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82919**
**Form R0418**

*** Final ***

Commonwealth Community Devel. Academy
13477 EUREKA ST
HAMTRAMCK, MI 48212

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 108,590.00 | 700,983.00 | 700,983.00 |
| 2008-2009 Fixed Carry Forward | 1,121.76 | 0.00 | 0.00 |
| Total Indirect Costs | 107,468.24 | 700,983.00 | 700,983.00 |
| 2008-2009 Direct Costs | 2,553,799.00 | 1,961,406.00 | 1,961,406.00 |
| 2010-2011 Rate | 4.21* | 35.74* | 35.74** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,735,028.26 | 2,179,691.36 | 2,179,691.36 |
| Indirect costs based on rate ** multiplied by actual direct costs | 115,144.69 | 326,953.70 | 544,922.84 |
| 2010-2011 Actual Indirect Costs | 96,249.88 | 651,586.78 | 651,586.78 |
| 2008-2009 Fixed Carry Forward | 1,121.76 | 0.00 | 0.00 |
| Total Indirect Costs | 95,128.12 | 651,586.78 | 651,586.78 |
| Over/(Under) Recovery | 20,016.57 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 96,249.88 | 651,586.78 | 651,586.78 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 20,016.57 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 76,233.31 | 651,586.78 | 651,586.78 |
| Direct Costs | 2,735,028.26 | 2,179,691.36 | 2,179,691.36 |
| Rate for 2012-2013 ** | 2.79* | 29.89* | 29.89** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82921**
**Form R0418**

*** Final ***

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 406,403.61 | 1,355,661.96 | 1,355,661.96 |
| 2008-2009 Fixed Carry Forward | -212.55 | 0.00 | 0.00 |
| Total Indirect Costs | 406,616.16 | 1,355,661.96 | 1,355,661.96 |
| 2008-2009 Direct Costs | 6,005,795.90 | 5,056,537.55 | 5,056,537.55 |
| 2010-2011 Rate | 6.77* | 26.81* | 26.81** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,309,262.76 | 5,337,776.51 | 5,337,776.51 |
| Indirect costs based on rate ** multiplied by actual direct costs | 427,137.09 | 800,666.48 | 1,334,444.13 |
| 2010-2011 Actual Indirect Costs | 370,626.31 | 1,342,112.56 | 1,342,112.56 |
| 2008-2009 Fixed Carry Forward | -212.55 | 0.00 | 0.00 |
| Total Indirect Costs | 370,838.86 | 1,342,112.56 | 1,342,112.56 |
| Over/(Under) Recovery | 56,298.23 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 370,626.31 | 1,342,112.56 | 1,342,112.56 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 56,298.23 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 314,328.08 | 1,342,112.56 | 1,342,112.56 |
| Direct Costs | 6,309,262.76 | 5,337,776.51 | 5,337,776.51 |
| Rate for 2012-2013 ** | 4.98* | 25.14* | 25.14** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82922**
**Form R0418**

*** Final ***

Nsoroma Institute
20045 JOANN ST
DETROIT, MI 48205

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 254,418.50 | 683,191.79 | 683,191.79 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 254,418.50 | 683,191.79 | 683,191.79 |
| 2008-2009 Direct Costs | 1,390,497.09 | 961,723.80 | 961,723.80 |
| 2010-2011 Rate | 18.30* | 71.04* | 71.04** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,523,814.58 | 1,203,385.78 | 1,203,385.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 228,572.19 | 180,507.87 | 300,846.45 |
| 2010-2011 Actual Indirect Costs | 174,141.66 | 494,570.46 | 494,570.46 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 174,141.66 | 494,570.46 | 494,570.46 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 174,141.66 | 494,570.46 | 494,570.46 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 174,141.66 | 494,570.46 | 494,570.46 |
| Direct Costs | 1,523,814.58 | 1,203,385.78 | 1,203,385.78 |
| Rate for 2012-2013 ** | 11.43* | 41.10* | 41.10** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82923**
**Form R0418**

*** Final ***

Chandler Park Academy
20100 KELLY RD
HARPER WOODS, MI 48225

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,278.53 | 1,339,150.51 | 1,339,150.51 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 435,557.43 |
| Total Indirect Costs | 3,278.53 | 1,339,150.51 | 903,593.08 |
| 2008-2009 Direct Costs | 11,425,172.40 | 10,089,300.42 | 10,089,300.42 |
| 2010-2011 Rate | 0.03* | 13.27* | 8.96** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 16,354,629.41 | 14,310,488.32 | 14,310,488.32 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,906.39 | 1,899,001.80 | 1,282,219.75 |
| 2010-2011 Actual Indirect Costs | 241,509.38 | 2,285,650.47 | 2,285,650.47 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 435,557.43 |
| Total Indirect Costs | 241,509.38 | 2,285,650.47 | 1,850,093.04 |
| Over/(Under) Recovery | -236,602.99 | -386,648.67 | -567,873.29 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 241,509.38 | 2,285,650.47 | 2,285,650.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -236,602.99 | -386,648.67 | -567,873.29 |
| Total Projected Indirect 2012-2013 (Numerator) | 478,112.37 | 2,672,299.14 | 2,853,523.76 |
| Direct Costs | 16,354,629.41 | 14,310,488.32 | 14,310,488.32 |
| Rate for 2012-2013 ** | 2.92* | 18.67* | 19.94** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82924**
**Form R0418**

*** Final ***

Marvin L. Winans Academy of Performing Arts
7616 EAST NEVADA ST
DETROIT, MI 48234

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 69,192.00 | 1,760,702.00 | 1,760,702.00 |
| 2008-2009 Fixed Carry Forward | 1,491,445.08 | 0.00 | 0.00 |
| Total Indirect Costs | -1,422,253.08 | 1,760,702.00 | 1,760,702.00 |
| 2008-2009 Direct Costs | 10,453,028.00 | 8,761,518.00 | 8,761,518.00 |
| 2010-2011 Rate | 0.00* | 20.10* | 20.10** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 10,419,059.00 | 8,646,067.00 | 8,646,067.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 1,296,910.05 | 1,737,859.47 |
| 2010-2011 Actual Indirect Costs | 53,786.00 | 1,826,778.00 | 1,826,778.00 |
| 2008-2009 Fixed Carry Forward | 1,491,445.08 | 0.00 | 0.00 |
| Total Indirect Costs | -1,437,659.08 | 1,826,778.00 | 1,826,778.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | -88,918.53 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 53,786.00 | 1,826,778.00 | 1,826,778.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | -88,918.53 |
| Total Projected Indirect 2012-2013 (Numerator) | 53,786.00 | 1,826,778.00 | 1,915,696.53 |
| Direct Costs | 10,419,059.00 | 8,646,067.00 | 8,646,067.00 |
| Rate for 2012-2013 ** | 0.52* | 21.13* | 22.16** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82925**
**Form R0418**

*** Final ***

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 377,607.75 | 1,118,261.65 | 1,118,261.65 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -11,774.51 |
| Total Indirect Costs | 377,607.75 | 1,118,261.65 | 1,130,036.16 |
| 2008-2009 Direct Costs | 6,306,484.59 | 5,565,830.69 | 5,565,830.69 |
| 2010-2011 Rate | 5.99* | 20.09* | 20.30** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,749,901.68 | 7,016,751.31 | 7,016,751.31 |
| Indirect costs based on rate ** multiplied by actual direct costs | 464,219.11 | 1,052,512.70 | 1,424,400.52 |
| 2010-2011 Actual Indirect Costs | 428,370.26 | 1,161,520.63 | 1,161,520.63 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -11,774.51 |
| Total Indirect Costs | 428,370.26 | 1,161,520.63 | 1,173,295.14 |
| Over/(Under) Recovery | 35,848.85 | 0.00 | 251,105.38 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 428,370.26 | 1,161,520.63 | 1,161,520.63 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 35,848.85 | 0.00 | 251,105.38 |
| Total Projected Indirect 2012-2013 (Numerator) | 392,521.41 | 1,161,520.63 | 910,415.25 |
| Direct Costs | 7,749,901.68 | 7,016,751.31 | 7,016,751.31 |
| Rate for 2012-2013 ** | 5.06* | 16.55* | 12.97** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82926**
**Form R0418**

*** Final ***

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 309,375.78 | 1,004,926.26 | 1,004,926.26 |
| 2008-2009 Fixed Carry Forward | -85,469.72 | 0.00 | 0.00 |
| Total Indirect Costs | 394,845.50 | 1,004,926.26 | 1,004,926.26 |
| 2008-2009 Direct Costs | 3,758,038.58 | 3,062,488.10 | 3,062,488.10 |
| 2010-2011 Rate | 10.51* | 32.81* | 32.81** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,182,367.75 | 3,555,225.36 | 3,555,225.36 |
| Indirect costs based on rate ** multiplied by actual direct costs | 439,566.85 | 533,283.80 | 888,806.34 |
| 2010-2011 Actual Indirect Costs | 272,992.38 | 900,134.77 | 900,134.77 |
| 2008-2009 Fixed Carry Forward | -85,469.72 | 0.00 | 0.00 |
| Total Indirect Costs | 358,462.10 | 900,134.77 | 900,134.77 |
| Over/(Under) Recovery | 81,104.75 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 272,992.38 | 900,134.77 | 900,134.77 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 81,104.75 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 191,887.63 | 900,134.77 | 900,134.77 |
| Direct Costs | 4,182,367.75 | 3,555,225.36 | 3,555,225.36 |
| Rate for 2012-2013 ** | 4.59* | 25.32* | 25.32** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82927**
**Form R0418**

*** Final ***

HEART Academy
19800 ANITA ST
HARPER WOODS, MI 48225

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 15,553.85 | 374,468.54 | 374,468.54 |
| 2008-2009 Fixed Carry Forward | 8,498.61 | 0.00 | 0.00 |
| Total Indirect Costs | 7,055.24 | 374,468.54 | 374,468.54 |
| 2008-2009 Direct Costs | 1,790,223.86 | 1,431,309.17 | 1,431,309.17 |
| 2010-2011 Rate | 0.39* | 26.16* | 26.16** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,899,765.87 | 1,511,516.14 | 1,511,516.14 |
| Indirect costs based on rate ** multiplied by actual direct costs | 7,409.09 | 226,727.42 | 377,879.04 |
| 2010-2011 Actual Indirect Costs | 21,725.25 | 409,974.98 | 409,974.98 |
| 2008-2009 Fixed Carry Forward | 8,498.61 | 0.00 | 0.00 |
| Total Indirect Costs | 13,226.64 | 409,974.98 | 409,974.98 |
| Over/(Under) Recovery | -5,817.55 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 21,725.25 | 409,974.98 | 409,974.98 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -5,817.55 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 27,542.80 | 409,974.98 | 409,974.98 |
| Direct Costs | 1,899,765.87 | 1,511,516.14 | 1,511,516.14 |
| Rate for 2012-2013 ** | 1.45* | 27.12* | 27.12** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82928**
**Form R0418**

*** Final ***

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 420,350.97 | 1,067,336.04 | 1,067,336.04 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 420,350.97 | 1,067,336.04 | 1,067,336.04 |
| 2008-2009 Direct Costs | 4,019,088.68 | 3,372,103.61 | 3,372,103.61 |
| 2010-2011 Rate | 10.46* | 31.65* | 31.65** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,510,887.12 | 3,816,968.18 | 3,816,968.18 |
| Indirect costs based on rate ** multiplied by actual direct costs | 471,838.79 | 572,545.23 | 954,242.05 |
| 2010-2011 Actual Indirect Costs | 311,668.54 | 1,005,587.48 | 1,005,587.48 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 311,668.54 | 1,005,587.48 | 1,005,587.48 |
| Over/(Under) Recovery | 160,170.25 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 311,668.54 | 1,005,587.48 | 1,005,587.48 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 160,170.25 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 151,498.29 | 1,005,587.48 | 1,005,587.48 |
| Direct Costs | 4,510,887.12 | 3,816,968.18 | 3,816,968.18 |
| Rate for 2012-2013 ** | 3.36* | 26.35* | 26.35** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82929**
**Form R0418**

*** Final ***

Detroit Academy of Arts and Sciences
2985 EAST JEFFERSON AVE
DETROIT, MI 48207

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 843,394.38 | 2,779,821.62 | 2,779,821.62 |
| 2008-2009 Fixed Carry Forward | 188,506.11 | 0.00 | -33,519.61 |
| Total Indirect Costs | 654,888.27 | 2,779,821.62 | 2,813,341.23 |
| 2008-2009 Direct Costs | 14,029,346.70 | 12,092,919.46 | 12,092,919.46 |
| 2010-2011 Rate | 4.67* | 22.99* | 23.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 13,586,355.42 | 11,369,994.25 | 11,369,994.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 634,482.80 | 1,705,499.14 | 2,644,660.66 |
| 2010-2011 Actual Indirect Costs | 843,003.00 | 3,059,364.17 | 3,059,364.17 |
| 2008-2009 Fixed Carry Forward | 188,506.11 | 0.00 | -33,519.61 |
| Total Indirect Costs | 654,496.89 | 3,059,364.17 | 3,092,883.78 |
| Over/(Under) Recovery | -20,014.09 | 0.00 | -448,223.12 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 843,003.00 | 3,059,364.17 | 3,059,364.17 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -20,014.09 | 0.00 | -448,223.12 |
| Total Projected Indirect 2012-2013 (Numerator) | 863,017.09 | 3,059,364.17 | 3,507,587.29 |
| Direct Costs | 13,586,355.42 | 11,369,994.25 | 11,369,994.25 |
| Rate for 2012-2013 ** | 6.35* | 26.91* | 30.85** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82930**
**Form R0418**

*** Final ***

Dove Academy of Detroit
8210 ROLYAT ST
DETROIT, MI 48234

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 48,892.00 | 895,963.00 | 895,963.00 |
| 2008-2009 Fixed Carry Forward | 14,025.93 | 0.00 | 0.00 |
| Total Indirect Costs | 34,866.07 | 895,963.00 | 895,963.00 |
| 2008-2009 Direct Costs | 3,294,904.00 | 2,447,833.00 | 2,447,833.00 |
| 2010-2011 Rate | 1.06* | 36.60* | 36.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,458,488.00 | 2,716,536.00 | 2,716,536.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 36,659.97 | 407,480.40 | 679,134.00 |
| 2010-2011 Actual Indirect Costs | 43,220.00 | 785,172.00 | 785,172.00 |
| 2008-2009 Fixed Carry Forward | 14,025.93 | 0.00 | 0.00 |
| Total Indirect Costs | 29,194.07 | 785,172.00 | 785,172.00 |
| Over/(Under) Recovery | 7,465.90 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 43,220.00 | 785,172.00 | 785,172.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 7,465.90 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 35,754.10 | 785,172.00 | 785,172.00 |
| Direct Costs | 3,458,488.00 | 2,716,536.00 | 2,716,536.00 |
| Rate for 2012-2013 ** | 1.03* | 28.90* | 28.90** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82933**
**Form R0418**

*** Final ***

Timbuktu Academy of Science and Technology
10800 EAST CANFIELD ST
DETROIT, MI 48214

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 236,905.00 | 608,956.00 | 608,956.00 |
| 2008-2009 Fixed Carry Forward | -122,687.45 | 0.00 | -123,488.61 |
| Total Indirect Costs | 359,592.45 | 608,956.00 | 732,444.61 |
| 2008-2009 Direct Costs | 2,739,030.00 | 2,366,979.00 | 2,366,979.00 |
| 2010-2011 Rate | 13.13* | 25.73* | 30.94** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,173,325.00 | 2,770,382.00 | 2,770,382.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 416,657.57 | 415,557.30 | 692,595.50 |
| 2010-2011 Actual Indirect Costs | 235,492.00 | 638,435.00 | 638,435.00 |
| 2008-2009 Fixed Carry Forward | -122,687.45 | 0.00 | -123,488.61 |
| Total Indirect Costs | 358,179.45 | 638,435.00 | 761,923.61 |
| Over/(Under) Recovery | 58,478.12 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 235,492.00 | 638,435.00 | 638,435.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 58,478.12 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 177,013.88 | 638,435.00 | 638,435.00 |
| Direct Costs | 3,173,325.00 | 2,770,382.00 | 2,770,382.00 |
| Rate for 2012-2013 ** | 5.58* | 23.05* | 23.05** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82937**
**Form R0418**

*** Final ***

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 219,017.13 | 1,003,341.09 | 1,003,341.09 |
| 2008-2009 Fixed Carry Forward | 26,200.72 | 0.00 | 0.00 |
| Total Indirect Costs | 192,816.41 | 1,003,341.09 | 1,003,341.09 |
| 2008-2009 Direct Costs | 3,865,545.38 | 3,081,221.42 | 3,081,221.42 |
| 2010-2011 Rate | 4.99* | 32.56* | 32.56** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,855,894.27 | 3,206,130.74 | 3,206,130.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 192,409.12 | 480,919.61 | 801,532.69 |
| 2010-2011 Actual Indirect Costs | 222,614.90 | 872,378.43 | 872,378.43 |
| 2008-2009 Fixed Carry Forward | 26,200.72 | 0.00 | 0.00 |
| Total Indirect Costs | 196,414.18 | 872,378.43 | 872,378.43 |
| Over/(Under) Recovery | -4,005.06 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 222,614.90 | 872,378.43 | 872,378.43 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -4,005.06 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 226,619.96 | 872,378.43 | 872,378.43 |
| Direct Costs | 3,855,894.27 | 3,206,130.74 | 3,206,130.74 |
| Rate for 2012-2013 ** | 5.88* | 27.21* | 27.21** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82938**
**Form R0418**

*** Final ***

Summit Academy North
28697 SIBLEY RD
ROMULUS, MI 48174

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 529,036.00 | 1,401,336.00 | 1,401,336.00 |
| 2008-2009 Fixed Carry Forward | 453,085.92 | 0.00 | 0.00 |
| Total Indirect Costs | 75,950.08 | 1,401,336.00 | 1,401,336.00 |
| 2008-2009 Direct Costs | 8,758,070.00 | 7,885,770.00 | 7,885,770.00 |
| 2010-2011 Rate | 0.87* | 17.77* | 17.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 11,516,596.00 | 10,664,813.00 | 10,664,813.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 100,194.39 | 1,599,721.95 | 1,895,137.27 |
| 2010-2011 Actual Indirect Costs | 940,130.00 | 1,791,913.00 | 1,791,913.00 |
| 2008-2009 Fixed Carry Forward | 453,085.92 | 0.00 | 0.00 |
| Total Indirect Costs | 487,044.08 | 1,791,913.00 | 1,791,913.00 |
| Over/(Under) Recovery | -386,849.69 | 0.00 | 103,224.27 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 940,130.00 | 1,791,913.00 | 1,791,913.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -386,849.69 | 0.00 | 103,224.27 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,326,979.69 | 1,791,913.00 | 1,688,688.73 |
| Direct Costs | 11,516,596.00 | 10,664,813.00 | 10,664,813.00 |
| Rate for 2012-2013 ** | 11.52* | 16.80* | 15.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82939**
**Form R0418**

*** Final ***

Pierre Toussaint Academy
2450 SOUTH BEATRICE ST
DETROIT, MI 48217

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 202,796.13 | 1,006,760.57 | 1,006,760.57 |
| 2008-2009 Fixed Carry Forward | 9,104.98 | 0.00 | 0.00 |
| Total Indirect Costs | 193,691.15 | 1,006,760.57 | 1,006,760.57 |
| 2008-2009 Direct Costs | 3,531,412.55 | 2,727,448.11 | 2,727,448.11 |
| 2010-2011 Rate | 5.48* | 36.91* | 36.91** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,766,535.24 | 3,074,716.84 | 3,074,716.84 |
| Indirect costs based on rate ** multiplied by actual direct costs | 206,406.13 | 461,207.53 | 768,679.21 |
| 2010-2011 Actual Indirect Costs | 144,119.72 | 835,938.12 | 835,938.12 |
| 2008-2009 Fixed Carry Forward | 9,104.98 | 0.00 | 0.00 |
| Total Indirect Costs | 135,014.74 | 835,938.12 | 835,938.12 |
| Over/(Under) Recovery | 71,391.39 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 144,119.72 | 835,938.12 | 835,938.12 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 71,391.39 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 72,728.33 | 835,938.12 | 835,938.12 |
| Direct Costs | 3,766,535.24 | 3,074,716.84 | 3,074,716.84 |
| Rate for 2012-2013 ** | 1.93* | 27.19* | 27.19** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82940**
**Form R0418**

*** Final ***

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 342,870.76 | 1,626,820.48 | 1,626,820.48 |
| 2008-2009 Fixed Carry Forward | 20,714.46 | 0.00 | 0.00 |
| Total Indirect Costs | 322,156.30 | 1,626,820.48 | 1,626,820.48 |
| 2008-2009 Direct Costs | 6,327,840.82 | 5,043,891.10 | 5,043,891.10 |
| 2010-2011 Rate | 5.09* | 32.25* | 32.25** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,835,617.45 | 5,537,776.44 | 5,537,776.44 |
| Indirect costs based on rate ** multiplied by actual direct costs | 347,932.93 | 830,666.47 | 1,384,444.11 |
| 2010-2011 Actual Indirect Costs | 390,367.46 | 1,688,208.47 | 1,688,208.47 |
| 2008-2009 Fixed Carry Forward | 20,714.46 | 0.00 | 0.00 |
| Total Indirect Costs | 369,653.00 | 1,688,208.47 | 1,688,208.47 |
| Over/(Under) Recovery | -21,720.07 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 390,367.46 | 1,688,208.47 | 1,688,208.47 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -21,720.07 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 412,087.53 | 1,688,208.47 | 1,688,208.47 |
| Direct Costs | 6,835,617.45 | 5,537,776.44 | 5,537,776.44 |
| Rate for 2012-2013 ** | 6.03* | 30.49* | 30.49** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82941**
**Form R0418**

*** Final ***

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 307,906.81 | 1,164,053.51 | 1,164,053.51 |
| 2008-2009 Fixed Carry Forward | 5,716.61 | -102,832.57 | -147,325.25 |
| Total Indirect Costs | 302,190.20 | 1,266,886.08 | 1,311,378.76 |
| 2008-2009 Direct Costs | 8,174,911.78 | 7,318,765.08 | 7,318,765.08 |
| 2010-2011 Rate | 3.70* | 17.31* | 17.92** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,395,497.33 | 8,455,473.09 | 8,455,473.09 |
| Indirect costs based on rate ** multiplied by actual direct costs | 347,633.40 | 1,268,320.96 | 1,515,220.78 |
| 2010-2011 Actual Indirect Costs | 214,586.52 | 1,154,610.76 | 1,154,610.76 |
| 2008-2009 Fixed Carry Forward | 5,716.61 | -102,832.57 | -147,325.25 |
| Total Indirect Costs | 208,869.91 | 1,257,443.33 | 1,301,936.01 |
| Over/(Under) Recovery | 138,763.49 | 0.00 | 213,284.77 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 214,586.52 | 1,154,610.76 | 1,154,610.76 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 138,763.49 | 0.00 | 213,284.77 |
| Total Projected Indirect 2012-2013 (Numerator) | 75,823.03 | 1,154,610.76 | 941,325.99 |
| Direct Costs | 9,395,497.33 | 8,455,473.09 | 8,455,473.09 |
| Rate for 2012-2013 ** | 0.81* | 13.66* | 11.13** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82942**
**Form R0418**

*** Final ***

Hope Academy
12121 Broadstreet Avenue
DETROIT, MI 48204

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 78,413.10 | 1,113,784.65 | 1,113,784.65 |
| 2008-2009 Fixed Carry Forward | -7,797.33 | 0.00 | 0.00 |
| Total Indirect Costs | 86,210.43 | 1,113,784.65 | 1,113,784.65 |
| 2008-2009 Direct Costs | 4,464,905.61 | 3,429,534.06 | 3,429,534.06 |
| 2010-2011 Rate | 1.93* | 32.48* | 32.48** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,688,657.60 | 3,666,359.51 | 3,666,359.51 |
| Indirect costs based on rate ** multiplied by actual direct costs | 90,491.09 | 549,953.93 | 916,589.88 |
| 2010-2011 Actual Indirect Costs | 101,449.71 | 1,123,747.80 | 1,123,747.80 |
| 2008-2009 Fixed Carry Forward | -7,797.33 | 0.00 | 0.00 |
| Total Indirect Costs | 109,247.04 | 1,123,747.80 | 1,123,747.80 |
| Over/(Under) Recovery | -18,755.95 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 101,449.71 | 1,123,747.80 | 1,123,747.80 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -18,755.95 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 120,205.66 | 1,123,747.80 | 1,123,747.80 |
| Direct Costs | 4,688,657.60 | 3,666,359.51 | 3,666,359.51 |
| Rate for 2012-2013 ** | 2.56* | 30.65* | 30.65** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82943**
**Form R0418**

*** Final ***

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 63,296.00 | 1,110,971.00 | 1,110,971.00 |
| 2008-2009 Fixed Carry Forward | 22,595.28 | 0.00 | 0.00 |
| Total Indirect Costs | 40,700.72 | 1,110,971.00 | 1,110,971.00 |
| 2008-2009 Direct Costs | 3,704,971.00 | 2,657,296.00 | 2,657,296.00 |
| 2010-2011 Rate | 1.10* | 41.81* | 41.81** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,874,802.00 | 2,359,985.00 | 2,359,985.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 31,622.82 | 353,997.75 | 589,996.25 |
| 2010-2011 Actual Indirect Costs | 52,716.00 | 567,533.00 | 567,533.00 |
| 2008-2009 Fixed Carry Forward | 22,595.28 | 0.00 | 0.00 |
| Total Indirect Costs | 30,120.72 | 567,533.00 | 567,533.00 |
| Over/(Under) Recovery | 1,502.10 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 52,716.00 | 567,533.00 | 567,533.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 1,502.10 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 51,213.90 | 567,533.00 | 567,533.00 |
| Direct Costs | 2,874,802.00 | 2,359,985.00 | 2,359,985.00 |
| Rate for 2012-2013 ** | 1.78* | 24.05* | 24.05** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82945**
**Form R0418**

*** Final ***

Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 162,293.42 | 2,339,656.34 | 2,339,656.34 |
| 2008-2009 Fixed Carry Forward | -6,103.87 | 0.00 | 0.00 |
| Total Indirect Costs | 168,397.29 | 2,339,656.34 | 2,339,656.34 |
| 2008-2009 Direct Costs | 8,915,533.94 | 6,738,171.02 | 6,738,171.02 |
| 2010-2011 Rate | 1.89* | 34.72* | 34.72** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,515,387.68 | 7,184,322.28 | 7,184,322.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 179,840.83 | 1,077,648.34 | 1,796,080.57 |
| 2010-2011 Actual Indirect Costs | 139,117.01 | 2,470,182.41 | 2,470,182.41 |
| 2008-2009 Fixed Carry Forward | -6,103.87 | 0.00 | 0.00 |
| Total Indirect Costs | 145,220.88 | 2,470,182.41 | 2,470,182.41 |
| Over/(Under) Recovery | 34,619.95 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 139,117.01 | 2,470,182.41 | 2,470,182.41 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 34,619.95 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 104,497.06 | 2,470,182.41 | 2,470,182.41 |
| Direct Costs | 9,515,387.68 | 7,184,322.28 | 7,184,322.28 |
| Rate for 2012-2013 ** | 1.10* | 34.38* | 34.38** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82947**
**Form R0418**

*** Final ***

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 108,844.22 | 645,773.27 | 645,773.27 |
| 2008-2009 Fixed Carry Forward | -37,674.94 | 0.00 | 0.00 |
| Total Indirect Costs | 146,519.16 | 645,773.27 | 645,773.27 |
| 2008-2009 Direct Costs | 2,276,295.42 | 1,739,366.37 | 1,739,366.37 |
| 2010-2011 Rate | 6.44* | 37.13* | 37.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,537,613.59 | 2,181,449.36 | 2,181,449.36 |
| Indirect costs based on rate ** multiplied by actual direct costs | 163,422.32 | 327,217.40 | 545,362.34 |
| 2010-2011 Actual Indirect Costs | 41,979.70 | 398,143.93 | 398,143.93 |
| 2008-2009 Fixed Carry Forward | -37,674.94 | 0.00 | 0.00 |
| Total Indirect Costs | 79,654.64 | 398,143.93 | 398,143.93 |
| Over/(Under) Recovery | 83,767.68 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 41,979.70 | 398,143.93 | 398,143.93 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 83,767.68 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | -41,787.98 | 398,143.93 | 398,143.93 |
| Direct Costs | 2,537,613.59 | 2,181,449.36 | 2,181,449.36 |
| Rate for 2012-2013 ** | 0.00* | 18.25* | 18.25** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82948**
**Form R0418**

*** Final ***

Ross-Hill Academy
3111 ELMWOOD ST
DETROIT, MI 48207

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 152,764.64 | 507,549.72 | 507,549.72 |
| 2008-2009 Fixed Carry Forward | -8,668.02 | 0.00 | 0.00 |
| Total Indirect Costs | 161,432.66 | 507,549.72 | 507,549.72 |
| 2008-2009 Direct Costs | 1,774,588.91 | 1,419,803.83 | 1,419,803.83 |
| 2010-2011 Rate | 9.10* | 35.75* | 35.75** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,725,723.13 | 1,445,424.05 | 1,445,424.05 |
| Indirect costs based on rate ** multiplied by actual direct costs | 157,040.80 | 216,813.61 | 361,356.01 |
| 2010-2011 Actual Indirect Costs | 54,788.87 | 335,087.95 | 335,087.95 |
| 2008-2009 Fixed Carry Forward | -8,668.02 | 0.00 | 0.00 |
| Total Indirect Costs | 63,456.89 | 335,087.95 | 335,087.95 |
| Over/(Under) Recovery | 93,583.91 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 54,788.87 | 335,087.95 | 335,087.95 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 93,583.91 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | -38,795.04 | 335,087.95 | 335,087.95 |
| Direct Costs | 1,725,723.13 | 1,445,424.05 | 1,445,424.05 |
| Rate for 2012-2013 ** | 0.00* | 23.18* | 23.18** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82949**
**Form R0418**

*** Final ***

Center for Literacy and Creativity
18401 WEST MCNICHOLS RD
DETROIT, MI 48219

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 159,345.69 | 367,342.01 | 367,342.01 |
| 2008-2009 Fixed Carry Forward | -31,638.33 | 0.00 | 0.00 |
| Total Indirect Costs | 190,984.02 | 367,342.01 | 367,342.01 |
| 2008-2009 Direct Costs | 958,763.95 | 750,767.63 | 750,767.63 |
| 2010-2011 Rate | 19.92* | 48.93* | 48.93** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,067,932.08 | 869,173.58 | 869,173.58 |
| Indirect costs based on rate ** multiplied by actual direct costs | 160,189.81 | 130,376.04 | 217,293.40 |
| 2010-2011 Actual Indirect Costs | 42,989.49 | 241,747.99 | 241,747.99 |
| 2008-2009 Fixed Carry Forward | -31,638.33 | 0.00 | 0.00 |
| Total Indirect Costs | 74,627.82 | 241,747.99 | 241,747.99 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 42,989.49 | 241,747.99 | 241,747.99 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 42,989.49 | 241,747.99 | 241,747.99 |
| Direct Costs | 1,067,932.08 | 869,173.58 | 869,173.58 |
| Rate for 2012-2013 ** | 4.03* | 27.81* | 27.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82950**
**Form R0418**

*** Final ***

Universal Academy
4612 LONYO ST
DETROIT, MI 48210

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 113,368.31 | 661,608.94 | 661,608.94 |
| 2008-2009 Fixed Carry Forward | -27,284.08 | 0.00 | 103,396.05 |
| Total Indirect Costs | 140,652.39 | 661,608.94 | 558,212.89 |
| 2008-2009 Direct Costs | 3,888,873.79 | 3,340,633.16 | 3,340,633.16 |
| 2010-2011 Rate | 3.62* | 19.80* | 16.71** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,429,075.68 | 3,779,919.87 | 3,779,919.87 |
| Indirect costs based on rate ** multiplied by actual direct costs | 160,332.54 | 566,987.98 | 631,624.61 |
| 2010-2011 Actual Indirect Costs | 111,340.10 | 760,495.91 | 760,495.91 |
| 2008-2009 Fixed Carry Forward | -27,284.08 | 0.00 | 103,396.05 |
| Total Indirect Costs | 138,624.18 | 760,495.91 | 657,099.86 |
| Over/(Under) Recovery | 21,708.36 | 0.00 | -25,475.25 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 111,340.10 | 760,495.91 | 760,495.91 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 21,708.36 | 0.00 | -25,475.25 |
| Total Projected Indirect 2012-2013 (Numerator) | 89,631.74 | 760,495.91 | 785,971.16 |
| Direct Costs | 4,429,075.68 | 3,779,919.87 | 3,779,919.87 |
| Rate for 2012-2013 ** | 2.02* | 20.12* | 20.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82953**
**Form R0418**

*** Final ***

Detroit Service Learning Academy
21605 WEST 7 MILE RD
DETROIT, MI 48219

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 544,081.74 | 1,358,457.01 | 1,358,457.01 |
| 2008-2009 Fixed Carry Forward | -382,578.40 | -381,140.53 | -390,706.57 |
| Total Indirect Costs | 926,660.14 | 1,739,597.54 | 1,749,163.58 |
| 2008-2009 Direct Costs | 8,173,686.13 | 7,359,310.86 | 7,359,310.86 |
| 2010-2011 Rate | 11.34* | 23.64* | 23.77** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,884,604.81 | 8,209,015.23 | 8,209,015.23 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,007,514.19 | 1,231,352.28 | 1,951,282.92 |
| 2010-2011 Actual Indirect Costs | 333,809.64 | 1,009,399.22 | 1,009,399.22 |
| 2008-2009 Fixed Carry Forward | -382,578.40 | -381,140.53 | -390,706.57 |
| Total Indirect Costs | 716,388.04 | 1,390,539.75 | 1,400,105.79 |
| Over/(Under) Recovery | 291,126.15 | 0.00 | 551,177.13 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 333,809.64 | 1,009,399.22 | 1,009,399.22 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 291,126.15 | 0.00 | 551,177.13 |
| Total Projected Indirect 2012-2013 (Numerator) | 42,683.49 | 1,009,399.22 | 458,222.09 |
| Direct Costs | 8,884,604.81 | 8,209,015.23 | 8,209,015.23 |
| Rate for 2012-2013 ** | 0.48* | 12.30* | 5.58** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82955**
**Form R0418**

*** Final ***

Allen Academy
8666 QUINCY ST
DETROIT, MI 48204

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 437,254.45 | 1,323,845.99 | 1,323,845.99 |
| 2008-2009 Fixed Carry Forward | 81,301.98 | 0.00 | 31,543.96 |
| Total Indirect Costs | 355,952.47 | 1,323,845.99 | 1,292,302.03 |
| 2008-2009 Direct Costs | 6,632,203.86 | 5,745,612.32 | 5,745,612.32 |
| 2010-2011 Rate | 5.37* | 23.04* | 22.49** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,022,613.00 | 7,051,388.88 | 7,051,388.88 |
| Indirect costs based on rate ** multiplied by actual direct costs | 430,814.32 | 1,057,708.33 | 1,585,857.36 |
| 2010-2011 Actual Indirect Costs | 398,662.30 | 1,369,886.42 | 1,369,886.42 |
| 2008-2009 Fixed Carry Forward | 81,301.98 | 0.00 | 31,543.96 |
| Total Indirect Costs | 317,360.32 | 1,369,886.42 | 1,338,342.46 |
| Over/(Under) Recovery | 113,454.00 | 0.00 | 247,514.90 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 398,662.30 | 1,369,886.42 | 1,369,886.42 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 113,454.00 | 0.00 | 247,514.90 |
| Total Projected Indirect 2012-2013 (Numerator) | 285,208.30 | 1,369,886.42 | 1,122,371.52 |
| Direct Costs | 8,022,613.00 | 7,051,388.88 | 7,051,388.88 |
| Rate for 2012-2013 ** | 3.56* | 19.43* | 15.92** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82956**
**Form R0418**

*** Final ***

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 519,435.53 | 3,862,462.18 | 3,862,462.18 |
| 2008-2009 Fixed Carry Forward | -85,115.83 | 0.00 | 0.00 |
| Total Indirect Costs | 604,551.36 | 3,862,462.18 | 3,862,462.18 |
| 2008-2009 Direct Costs | 13,095,668.98 | 9,752,642.33 | 9,752,642.33 |
| 2010-2011 Rate | 4.62* | 39.60* | 39.60** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 16,404,600.67 | 12,345,110.62 | 12,345,110.62 |
| Indirect costs based on rate ** multiplied by actual direct costs | 757,892.55 | 1,851,766.59 | 3,086,277.66 |
| 2010-2011 Actual Indirect Costs | 551,845.70 | 4,611,335.75 | 4,611,335.75 |
| 2008-2009 Fixed Carry Forward | -85,115.83 | 0.00 | 0.00 |
| Total Indirect Costs | 636,961.53 | 4,611,335.75 | 4,611,335.75 |
| Over/(Under) Recovery | 120,931.02 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 551,845.70 | 4,611,335.75 | 4,611,335.75 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 120,931.02 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 430,914.68 | 4,611,335.75 | 4,611,335.75 |
| Direct Costs | 16,404,600.67 | 12,345,110.62 | 12,345,110.62 |
| Rate for 2012-2013 ** | 2.63* | 37.35* | 37.35** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82957**
**Form R0418**

*** Final ***

Hope of Detroit Academy
4443 NORTH CAMPBELL ST
DETROIT, MI 48210

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 294,652.18 | 990,902.68 | 990,902.68 |
| 2008-2009 Fixed Carry Forward | -6,976.31 | 0.00 | 0.00 |
| Total Indirect Costs | 301,628.49 | 990,902.68 | 990,902.68 |
| 2008-2009 Direct Costs | 4,345,710.19 | 3,649,459.69 | 3,649,459.69 |
| 2010-2011 Rate | 6.94* | 27.15* | 27.15** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,397,170.42 | 3,719,430.77 | 3,719,430.77 |
| Indirect costs based on rate ** multiplied by actual direct costs | 305,163.63 | 557,914.62 | 929,857.69 |
| 2010-2011 Actual Indirect Costs | 217,249.05 | 894,988.70 | 894,988.70 |
| 2008-2009 Fixed Carry Forward | -6,976.31 | 0.00 | 0.00 |
| Total Indirect Costs | 224,225.36 | 894,988.70 | 894,988.70 |
| Over/(Under) Recovery | 80,938.27 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 217,249.05 | 894,988.70 | 894,988.70 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 80,938.27 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 136,310.78 | 894,988.70 | 894,988.70 |
| Direct Costs | 4,397,170.42 | 3,719,430.77 | 3,719,430.77 |
| Rate for 2012-2013 ** | 3.10* | 24.06* | 24.06** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82958**
**Form R0418**

*** Final ***

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 279,089.87 | 1,021,409.17 | 1,021,409.17 |
| 2008-2009 Fixed Carry Forward | 30,068.86 | 0.00 | 0.00 |
| Total Indirect Costs | 249,021.01 | 1,021,409.17 | 1,021,409.17 |
| 2008-2009 Direct Costs | 3,695,315.40 | 2,952,996.10 | 2,952,996.10 |
| 2010-2011 Rate | 6.74* | 34.59* | 34.59** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,527,286.64 | 2,983,933.92 | 2,983,933.92 |
| Indirect costs based on rate ** multiplied by actual direct costs | 237,739.12 | 447,590.09 | 745,983.48 |
| 2010-2011 Actual Indirect Costs | 221,301.79 | 764,654.51 | 764,654.51 |
| 2008-2009 Fixed Carry Forward | 30,068.86 | 0.00 | 0.00 |
| Total Indirect Costs | 191,232.93 | 764,654.51 | 764,654.51 |
| Over/(Under) Recovery | 46,506.19 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 221,301.79 | 764,654.51 | 764,654.51 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 46,506.19 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 174,795.60 | 764,654.51 | 764,654.51 |
| Direct Costs | 3,527,286.64 | 2,983,933.92 | 2,983,933.92 |
| Rate for 2012-2013 ** | 4.96* | 25.63* | 25.63** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82959**
**Form R0418**

*** Final ***

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 21,743.14 | 1,015,190.22 | 1,015,190.22 |
| 2008-2009 Fixed Carry Forward | 351,879.99 | 0.00 | 0.00 |
| Total Indirect Costs | -330,136.85 | 1,015,190.22 | 1,015,190.22 |
| 2008-2009 Direct Costs | 4,064,122.07 | 3,070,674.99 | 3,070,674.99 |
| 2010-2011 Rate | 0.00* | 33.06* | 33.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,725,463.51 | 2,898,555.52 | 2,898,555.52 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 434,783.33 | 724,638.88 |
| 2010-2011 Actual Indirect Costs | 52,267.12 | 879,175.11 | 879,175.11 |
| 2008-2009 Fixed Carry Forward | 351,879.99 | 0.00 | 0.00 |
| Total Indirect Costs | -299,612.87 | 879,175.11 | 879,175.11 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 52,267.12 | 879,175.11 | 879,175.11 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 52,267.12 | 879,175.11 | 879,175.11 |
| Direct Costs | 3,725,463.51 | 2,898,555.52 | 2,898,555.52 |
| Rate for 2012-2013 ** | 1.40* | 30.33* | 30.33** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82962**
**Form R0418**

*** Final ***

New Beginnings Academy
211 EAST MICHIGAN AVE
YPSILANTI, MI 48198

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 18,323.86 | 183,161.21 | 183,161.21 |
| 2008-2009 Fixed Carry Forward | 1,590.86 | 4,899.55 | 2,960.09 |
| Total Indirect Costs | 16,733.00 | 178,261.66 | 180,201.12 |
| 2008-2009 Direct Costs | 1,467,197.16 | 1,302,359.81 | 1,302,359.81 |
| 2010-2011 Rate | 1.14* | 13.69* | 13.84** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,259,336.91 | 1,121,094.63 | 1,121,094.63 |
| Indirect costs based on rate ** multiplied by actual direct costs | 14,356.44 | 153,477.85 | 155,159.50 |
| 2010-2011 Actual Indirect Costs | 22,425.03 | 160,667.31 | 160,667.31 |
| 2008-2009 Fixed Carry Forward | 1,590.86 | 4,899.55 | 2,960.09 |
| Total Indirect Costs | 20,834.17 | 155,767.76 | 157,707.22 |
| Over/(Under) Recovery | -6,477.73 | -2,289.91 | -2,547.72 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 22,425.03 | 160,667.31 | 160,667.31 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -6,477.73 | -2,289.91 | -2,547.72 |
| Total Projected Indirect 2012-2013 (Numerator) | 28,902.76 | 162,957.22 | 163,215.03 |
| Direct Costs | 1,259,336.91 | 1,121,094.63 | 1,121,094.63 |
| Rate for 2012-2013 ** | 2.30* | 14.54* | 14.56** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82963**
**Form R0418**

*** Final ***

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 56,177.36 | 616,567.50 | 616,567.50 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 56,177.36 | 616,567.50 | 616,567.50 |
| 2008-2009 Direct Costs | 5,472,910.30 | 4,912,520.16 | 4,912,520.16 |
| 2010-2011 Rate | 1.03* | 12.55* | 12.55** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,766,992.79 | 3,348,076.50 | 3,348,076.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 38,800.03 | 420,183.60 | 420,183.60 |
| 2010-2011 Actual Indirect Costs | 304,874.68 | 723,790.97 | 723,790.97 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 304,874.68 | 723,790.97 | 723,790.97 |
| Over/(Under) Recovery | -266,074.65 | -303,607.37 | -303,607.37 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 304,874.68 | 723,790.97 | 723,790.97 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -266,074.65 | -303,607.37 | -303,607.37 |
| Total Projected Indirect 2012-2013 (Numerator) | 570,949.33 | 1,027,398.34 | 1,027,398.34 |
| Direct Costs | 3,766,992.79 | 3,348,076.50 | 3,348,076.50 |
| Rate for 2012-2013 ** | 15.16* | 30.69* | 30.69** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82964**
**Form R0418**

*** Final ***

Detroit Midtown Academy
950 SELDEN ST
DETROIT, MI 48201

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 103,130.00 | 926,514.00 | 926,514.00 |
| 2008-2009 Fixed Carry Forward | -40,824.92 | 0.00 | 0.00 |
| Total Indirect Costs | 143,954.92 | 926,514.00 | 926,514.00 |
| 2008-2009 Direct Costs | 2,732,679.00 | 1,909,295.00 | 1,909,295.00 |
| 2010-2011 Rate | 5.27* | 48.53* | 48.53** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,625,618.00 | 2,786,414.00 | 2,786,414.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 191,070.07 | 417,962.10 | 696,603.50 |
| 2010-2011 Actual Indirect Costs | 242,802.00 | 1,082,006.00 | 1,082,006.00 |
| 2008-2009 Fixed Carry Forward | -40,824.92 | 0.00 | 0.00 |
| Total Indirect Costs | 283,626.92 | 1,082,006.00 | 1,082,006.00 |
| Over/(Under) Recovery | -92,556.85 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 242,802.00 | 1,082,006.00 | 1,082,006.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -92,556.85 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 335,358.85 | 1,082,006.00 | 1,082,006.00 |
| Direct Costs | 3,625,618.00 | 2,786,414.00 | 2,786,414.00 |
| Rate for 2012-2013 ** | 9.25* | 38.83* | 38.83** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82967**
**Form R0418**

*** Final ***

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 277,990.00 | 1,579,799.00 | 1,579,799.00 |
| 2008-2009 Fixed Carry Forward | 19,527.86 | 0.00 | 0.00 |
| Total Indirect Costs | 258,462.14 | 1,579,799.00 | 1,579,799.00 |
| 2008-2009 Direct Costs | 5,536,538.00 | 4,234,729.00 | 4,234,729.00 |
| 2010-2011 Rate | 4.67* | 37.31* | 37.31** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,923,708.00 | 4,592,451.00 | 4,592,451.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 276,637.16 | 688,867.65 | 1,148,112.75 |
| 2010-2011 Actual Indirect Costs | 367,905.00 | 1,699,162.00 | 1,699,162.00 |
| 2008-2009 Fixed Carry Forward | 19,527.86 | 0.00 | 0.00 |
| Total Indirect Costs | 348,377.14 | 1,699,162.00 | 1,699,162.00 |
| Over/(Under) Recovery | -71,739.98 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 367,905.00 | 1,699,162.00 | 1,699,162.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -71,739.98 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 439,644.98 | 1,699,162.00 | 1,699,162.00 |
| Direct Costs | 5,923,708.00 | 4,592,451.00 | 4,592,451.00 |
| Rate for 2012-2013 ** | 7.42* | 37.00* | 37.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82968**
**Form R0418**

*** Final ***

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 375,480.00 | 1,515,087.00 | 1,515,087.00 |
| 2008-2009 Fixed Carry Forward | 21,548.17 | 0.00 | 0.00 |
| Total Indirect Costs | 353,931.83 | 1,515,087.00 | 1,515,087.00 |
| 2008-2009 Direct Costs | 5,107,646.00 | 3,968,039.00 | 3,968,039.00 |
| 2010-2011 Rate | 6.93* | 38.18* | 38.18** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,216,527.00 | 4,050,518.00 | 4,050,518.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 361,505.32 | 607,577.70 | 1,012,629.50 |
| 2010-2011 Actual Indirect Costs | 441,616.00 | 1,607,625.00 | 1,607,625.00 |
| 2008-2009 Fixed Carry Forward | 21,548.17 | 0.00 | 0.00 |
| Total Indirect Costs | 420,067.83 | 1,607,625.00 | 1,607,625.00 |
| Over/(Under) Recovery | -58,562.51 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 441,616.00 | 1,607,625.00 | 1,607,625.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -58,562.51 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 500,178.51 | 1,607,625.00 | 1,607,625.00 |
| Direct Costs | 5,216,527.00 | 4,050,518.00 | 4,050,518.00 |
| Rate for 2012-2013 ** | 9.59* | 39.69* | 39.69** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82969**
**Form R0418**

*** Final ***

Creative Montessori Academy
15100 NORTHLINE RD
SOUTHGATE, MI 48195

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 11,597.12 | 825,998.37 | 825,998.37 |
| 2008-2009 Fixed Carry Forward | -11,103.07 | 0.00 | 26,038.87 |
| Total Indirect Costs | 22,700.19 | 825,998.37 | 799,959.50 |
| 2008-2009 Direct Costs | 4,940,489.57 | 4,126,088.32 | 4,126,088.32 |
| 2010-2011 Rate | 0.46* | 20.02* | 19.39** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,803,286.74 | 4,149,916.27 | 4,149,916.27 |
| Indirect costs based on rate ** multiplied by actual direct costs | 22,095.12 | 622,487.44 | 804,668.76 |
| 2010-2011 Actual Indirect Costs | 6,603.34 | 659,973.81 | 659,973.81 |
| 2008-2009 Fixed Carry Forward | -11,103.07 | 0.00 | 26,038.87 |
| Total Indirect Costs | 17,706.41 | 659,973.81 | 633,934.94 |
| Over/(Under) Recovery | 4,388.71 | 0.00 | 170,733.82 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 6,603.34 | 659,973.81 | 659,973.81 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 4,388.71 | 0.00 | 170,733.82 |
| Total Projected Indirect 2012-2013 (Numerator) | 2,214.63 | 659,973.81 | 489,239.99 |
| Direct Costs | 4,803,286.74 | 4,149,916.27 | 4,149,916.27 |
| Rate for 2012-2013 ** | 0.05* | 15.90* | 11.79** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82970**
**Form R0418**

*** Final ***

Warrendale Charter Academy
19350 SAWYER ST
DETROIT, MI 48228

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 420,283.00 | 1,667,310.00 | 1,667,310.00 |
| 2008-2009 Fixed Carry Forward | -45,256.08 | 0.00 | 0.00 |
| Total Indirect Costs | 465,539.08 | 1,667,310.00 | 1,667,310.00 |
| 2008-2009 Direct Costs | 5,975,307.00 | 4,728,280.00 | 4,728,280.00 |
| 2010-2011 Rate | 7.79* | 35.26* | 35.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,320,523.00 | 4,975,339.00 | 4,975,339.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 492,368.74 | 746,300.85 | 1,243,834.75 |
| 2010-2011 Actual Indirect Costs | 401,795.00 | 1,746,979.00 | 1,746,979.00 |
| 2008-2009 Fixed Carry Forward | -45,256.08 | 0.00 | 0.00 |
| Total Indirect Costs | 447,051.08 | 1,746,979.00 | 1,746,979.00 |
| Over/(Under) Recovery | 45,317.66 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 401,795.00 | 1,746,979.00 | 1,746,979.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 45,317.66 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 356,477.34 | 1,746,979.00 | 1,746,979.00 |
| Direct Costs | 6,320,523.00 | 4,975,339.00 | 4,975,339.00 |
| Rate for 2012-2013 ** | 5.64* | 35.11* | 35.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82971**
**Form R0418**

*** Final ***

Blanche Kelso Bruce Academy
5555 CONNER ST
DETROIT, MI 48213

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 26,563.31 | 476,409.12 | 476,409.12 |
| 2008-2009 Fixed Carry Forward | -16,991.00 | -283,500.80 | -283,500.80 |
| Total Indirect Costs | 43,554.31 | 759,909.92 | 759,909.92 |
| 2008-2009 Direct Costs | 6,833,165.67 | 6,383,319.86 | 6,383,319.86 |
| 2010-2011 Rate | 0.64* | 11.90* | 11.90** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 8,639,827.89 | 7,902,902.41 | 7,902,902.41 |
| Indirect costs based on rate ** multiplied by actual direct costs | 55,294.90 | 940,445.39 | 940,445.39 |
| 2010-2011 Actual Indirect Costs | 332,386.26 | 1,069,311.74 | 1,069,311.74 |
| 2008-2009 Fixed Carry Forward | -16,991.00 | -283,500.80 | -283,500.80 |
| Total Indirect Costs | 349,377.26 | 1,352,812.54 | 1,352,812.54 |
| Over/(Under) Recovery | -294,082.36 | -412,367.15 | -412,367.15 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 332,386.26 | 1,069,311.74 | 1,069,311.74 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -294,082.36 | -412,367.15 | -412,367.15 |
| Total Projected Indirect 2012-2013 (Numerator) | 626,468.62 | 1,481,678.89 | 1,481,678.89 |
| Direct Costs | 8,639,827.89 | 7,902,902.41 | 7,902,902.41 |
| Rate for 2012-2013 ** | 7.25* | 18.75* | 18.75** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82973**
**Form R0418**

*** Final ***

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 64,027.00 | 457,406.00 | 457,406.00 |
| 2008-2009 Fixed Carry Forward | -14,745.91 | -40,993.33 | -40,993.33 |
| Total Indirect Costs | 78,772.91 | 498,399.33 | 498,399.33 |
| 2008-2009 Direct Costs | 4,459,909.00 | 4,066,530.00 | 4,066,530.00 |
| 2010-2011 Rate | 1.77* | 12.26* | 12.26** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,884,773.10 | 4,482,743.61 | 4,482,743.61 |
| Indirect costs based on rate ** multiplied by actual direct costs | 86,460.48 | 549,584.37 | 549,584.37 |
| 2010-2011 Actual Indirect Costs | 93,255.91 | 495,285.40 | 495,285.40 |
| 2008-2009 Fixed Carry Forward | -14,745.91 | -40,993.33 | -40,993.33 |
| Total Indirect Costs | 108,001.82 | 536,278.73 | 536,278.73 |
| Over/(Under) Recovery | -21,541.34 | 13,305.64 | 13,305.64 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 93,255.91 | 495,285.40 | 495,285.40 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -21,541.34 | 13,305.64 | 13,305.64 |
| Total Projected Indirect 2012-2013 (Numerator) | 114,797.25 | 481,979.76 | 481,979.76 |
| Direct Costs | 4,884,773.10 | 4,482,743.61 | 4,482,743.61 |
| Rate for 2012-2013 ** | 2.35* | 10.75* | 10.75** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82974**
**Form R0418**

*** Final ***

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 303,233.00 | 1,724,640.00 | 1,724,640.00 |
| 2008-2009 Fixed Carry Forward | 45,973.32 | 0.00 | 0.00 |
| Total Indirect Costs | 257,259.68 | 1,724,640.00 | 1,724,640.00 |
| 2008-2009 Direct Costs | 6,135,677.00 | 4,714,270.00 | 4,714,270.00 |
| 2010-2011 Rate | 4.19* | 36.58* | 36.58** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,270,169.00 | 4,944,084.00 | 4,944,084.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 262,720.08 | 741,612.60 | 1,236,021.00 |
| 2010-2011 Actual Indirect Costs | 402,617.00 | 1,728,702.00 | 1,728,702.00 |
| 2008-2009 Fixed Carry Forward | 45,973.32 | 0.00 | 0.00 |
| Total Indirect Costs | 356,643.68 | 1,728,702.00 | 1,728,702.00 |
| Over/(Under) Recovery | -93,923.60 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 402,617.00 | 1,728,702.00 | 1,728,702.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -93,923.60 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 496,540.60 | 1,728,702.00 | 1,728,702.00 |
| Direct Costs | 6,270,169.00 | 4,944,084.00 | 4,944,084.00 |
| Rate for 2012-2013 ** | 7.92* | 34.97* | 34.97** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82975**
**Form R0418**

*** Final ***

Riverside Academy
6409 Schaefer Road
DEARBORN, MI 48126

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 864,180.02 | 3,235,980.84 | 3,235,980.84 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 864,180.02 | 3,235,980.84 | 3,235,980.84 |
| 2008-2009 Direct Costs | 8,214,574.63 | 5,842,773.81 | 5,842,773.81 |
| 2010-2011 Rate | 10.52* | 55.38* | 55.38** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 9,733,219.46 | 7,161,111.74 | 7,161,111.74 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,023,934.69 | 1,074,166.76 | 1,790,277.94 |
| 2010-2011 Actual Indirect Costs | 966,747.84 | 3,538,855.56 | 3,538,855.56 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 966,747.84 | 3,538,855.56 | 3,538,855.56 |
| Over/(Under) Recovery | 57,186.85 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 966,747.84 | 3,538,855.56 | 3,538,855.56 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 57,186.85 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 909,560.99 | 3,538,855.56 | 3,538,855.56 |
| Direct Costs | 9,733,219.46 | 7,161,111.74 | 7,161,111.74 |
| Rate for 2012-2013 ** | 9.34* | 49.42* | 49.42** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82976**
**Form R0418**

*** Final ***

Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 477,735.00 | 1,611,987.00 | 1,611,987.00 |
| 2008-2009 Fixed Carry Forward | -71,930.17 | 0.00 | 0.00 |
| Total Indirect Costs | 549,665.17 | 1,611,987.00 | 1,611,987.00 |
| 2008-2009 Direct Costs | 5,302,057.00 | 4,167,805.00 | 4,167,805.00 |
| 2010-2011 Rate | 10.37* | 38.68* | 38.68** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,469,934.00 | 4,271,644.00 | 4,271,644.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 567,232.16 | 640,746.60 | 1,067,911.00 |
| 2010-2011 Actual Indirect Costs | 459,381.00 | 1,657,671.00 | 1,657,671.00 |
| 2008-2009 Fixed Carry Forward | -71,930.17 | 0.00 | 0.00 |
| Total Indirect Costs | 531,311.17 | 1,657,671.00 | 1,657,671.00 |
| Over/(Under) Recovery | 35,920.99 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 459,381.00 | 1,657,671.00 | 1,657,671.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 35,920.99 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 423,460.01 | 1,657,671.00 | 1,657,671.00 |
| Direct Costs | 5,469,934.00 | 4,271,644.00 | 4,271,644.00 |
| Rate for 2012-2013 ** | 7.74* | 38.81* | 38.81** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82977**
**Form R0418**

*** Final ***

Hamtramck Academy
11420 CONANT ST
HAMTRAMCK, MI 48212

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 156,408.00 | 892,732.00 | 892,732.00 |
| 2008-2009 Fixed Carry Forward | 51,658.64 | 0.00 | 0.00 |
| Total Indirect Costs | 104,749.36 | 892,732.00 | 892,732.00 |
| 2008-2009 Direct Costs | 4,206,611.00 | 3,470,287.00 | 3,470,287.00 |
| 2010-2011 Rate | 2.49* | 25.73* | 25.73** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,532,197.00 | 3,839,353.00 | 3,839,353.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 112,851.71 | 575,902.95 | 959,838.25 |
| 2010-2011 Actual Indirect Costs | 181,757.00 | 874,601.00 | 874,601.00 |
| 2008-2009 Fixed Carry Forward | 51,658.64 | 0.00 | 0.00 |
| Total Indirect Costs | 130,098.36 | 874,601.00 | 874,601.00 |
| Over/(Under) Recovery | -17,246.65 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 181,757.00 | 874,601.00 | 874,601.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -17,246.65 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 199,003.65 | 874,601.00 | 874,601.00 |
| Direct Costs | 4,532,197.00 | 3,839,353.00 | 3,839,353.00 |
| Rate for 2012-2013 ** | 4.39* | 22.78* | 22.78** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82979**
**Form R0418**

*** Final ***

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 270,580.00 | 1,580,439.00 | 1,580,439.00 |
| 2008-2009 Fixed Carry Forward | -19,782.35 | 0.00 | 0.00 |
| Total Indirect Costs | 290,362.35 | 1,580,439.00 | 1,580,439.00 |
| 2008-2009 Direct Costs | 5,793,039.00 | 4,483,180.00 | 4,483,180.00 |
| 2010-2011 Rate | 5.01* | 35.25* | 35.25** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,172,546.00 | 4,939,303.00 | 4,939,303.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 309,244.55 | 740,895.45 | 1,234,825.75 |
| 2010-2011 Actual Indirect Costs | 362,366.00 | 1,595,609.00 | 1,595,609.00 |
| 2008-2009 Fixed Carry Forward | -19,782.35 | 0.00 | 0.00 |
| Total Indirect Costs | 382,148.35 | 1,595,609.00 | 1,595,609.00 |
| Over/(Under) Recovery | -72,903.80 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 362,366.00 | 1,595,609.00 | 1,595,609.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -72,903.80 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 435,269.80 | 1,595,609.00 | 1,595,609.00 |
| Direct Costs | 6,172,546.00 | 4,939,303.00 | 4,939,303.00 |
| Rate for 2012-2013 ** | 7.05* | 32.30* | 32.30** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82980**
**Form R0418**

*** Final ***

Business Entrepreneurship, Science, Tech. Academy
200 HIGHLAND ST
HIGHLAND PARK, MI 48203

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 12,402.89 | 905,650.90 | 905,650.90 |
| 2008-2009 Fixed Carry Forward | 24,276.68 | 0.00 | 0.00 |
| Total Indirect Costs | -11,873.79 | 905,650.90 | 905,650.90 |
| 2008-2009 Direct Costs | 4,421,934.93 | 3,528,686.92 | 3,528,686.92 |
| 2010-2011 Rate | 0.00* | 25.67* | 25.67** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,052,033.27 | 3,127,043.28 | 3,127,043.28 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 469,056.49 | 781,760.82 |
| 2010-2011 Actual Indirect Costs | 20,618.35 | 945,608.34 | 945,608.34 |
| 2008-2009 Fixed Carry Forward | 24,276.68 | 0.00 | 0.00 |
| Total Indirect Costs | -3,658.33 | 945,608.34 | 945,608.34 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 20,618.35 | 945,608.34 | 945,608.34 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 20,618.35 | 945,608.34 | 945,608.34 |
| Direct Costs | 4,052,033.27 | 3,127,043.28 | 3,127,043.28 |
| Rate for 2012-2013 ** | 0.51* | 30.24* | 30.24** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82981**
**Form R0418**

*** Final ***

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 130,112.00 | 272,000.00 | 272,000.00 |
| 2008-2009 Fixed Carry Forward | -68,687.20 | 0.00 | 0.00 |
| Total Indirect Costs | 198,799.20 | 272,000.00 | 272,000.00 |
| 2008-2009 Direct Costs | 1,947,658.00 | 1,805,770.00 | 1,805,770.00 |
| 2010-2011 Rate | 10.21* | 15.06* | 15.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,384,857.00 | 2,957,614.00 | 2,957,614.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 345,593.90 | 443,642.10 | 445,416.67 |
| 2010-2011 Actual Indirect Costs | 23,134.00 | 450,377.00 | 450,377.00 |
| 2008-2009 Fixed Carry Forward | -68,687.20 | 0.00 | 0.00 |
| Total Indirect Costs | 91,821.20 | 450,377.00 | 450,377.00 |
| Over/(Under) Recovery | 253,772.70 | 0.00 | -4,960.33 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 23,134.00 | 450,377.00 | 450,377.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 253,772.70 | 0.00 | -4,960.33 |
| Total Projected Indirect 2012-2013 (Numerator) | -230,638.70 | 450,377.00 | 455,337.33 |
| Direct Costs | 3,384,857.00 | 2,957,614.00 | 2,957,614.00 |
| Rate for 2012-2013 ** | 0.00* | 15.23* | 15.40** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82982**
**Form R0418**

*** Final ***

Universal Learning Academy
28015 Joy Road
Westland, MI 48185

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 69,118.47 | 730,825.46 | 730,825.46 |
| 2008-2009 Fixed Carry Forward | -5,841.37 | 0.00 | -266,397.43 |
| Total Indirect Costs | 74,959.84 | 730,825.46 | 997,222.89 |
| 2008-2009 Direct Costs | 2,921,551.36 | 2,259,844.37 | 2,259,844.37 |
| 2010-2011 Rate | 2.57* | 32.34* | 44.13** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,028,085.19 | 3,157,263.76 | 3,157,263.76 |
| Indirect costs based on rate ** multiplied by actual direct costs | 103,521.79 | 473,589.56 | 789,315.94 |
| 2010-2011 Actual Indirect Costs | 78,521.81 | 949,343.24 | 949,343.24 |
| 2008-2009 Fixed Carry Forward | -5,841.37 | 0.00 | -266,397.43 |
| Total Indirect Costs | 84,363.18 | 949,343.24 | 1,215,740.67 |
| Over/(Under) Recovery | 19,158.61 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 78,521.81 | 949,343.24 | 949,343.24 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 19,158.61 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 59,363.20 | 949,343.24 | 949,343.24 |
| Direct Costs | 4,028,085.19 | 3,157,263.76 | 3,157,263.76 |
| Rate for 2012-2013 ** | 1.47* | 30.07* | 30.07** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82983**
**Form R0418**

*** Final ***

Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 480,740.00 | 1,626,172.00 | 1,626,172.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 480,740.00 | 1,626,172.00 | 1,626,172.00 |
| 2008-2009 Direct Costs | 4,095,846.00 | 2,950,414.00 | 2,950,414.00 |
| 2010-2011 Rate | 11.74* | 55.12* | 55.12** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,983,343.52 | 3,780,532.83 | 3,780,532.83 |
| Indirect costs based on rate ** multiplied by actual direct costs | 585,044.53 | 567,079.92 | 945,133.21 |
| 2010-2011 Actual Indirect Costs | 519,240.20 | 1,722,050.89 | 1,722,050.89 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 519,240.20 | 1,722,050.89 | 1,722,050.89 |
| Over/(Under) Recovery | 65,804.33 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 519,240.20 | 1,722,050.89 | 1,722,050.89 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 65,804.33 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 453,435.87 | 1,722,050.89 | 1,722,050.89 |
| Direct Costs | 4,983,343.52 | 3,780,532.83 | 3,780,532.83 |
| Rate for 2012-2013 ** | 9.10* | 45.55* | 45.55** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82984**
**Form R0418**

*** Final ***

Dr. Charles Drew Academy
50 WEST JOSEPHINE ST
ECORSE, MI 48229

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 69,531.04 | 256,911.55 | 256,911.55 |
| 2008-2009 Fixed Carry Forward | 46,331.22 | 0.00 | 0.00 |
| Total Indirect Costs | 23,199.82 | 256,911.55 | 256,911.55 |
| 2008-2009 Direct Costs | 2,918,444.79 | 2,731,064.28 | 2,731,064.28 |
| 2010-2011 Rate | 0.79* | 9.41* | 9.41** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 3,270,159.94 | 3,104,730.22 | 3,104,730.22 |
| Indirect costs based on rate ** multiplied by actual direct costs | 25,834.26 | 292,155.11 | 292,155.11 |
| 2010-2011 Actual Indirect Costs | 82,259.62 | 247,689.34 | 247,689.34 |
| 2008-2009 Fixed Carry Forward | 46,331.22 | 0.00 | 0.00 |
| Total Indirect Costs | 35,928.40 | 247,689.34 | 247,689.34 |
| Over/(Under) Recovery | -10,094.14 | 44,465.77 | 44,465.77 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 82,259.62 | 247,689.34 | 247,689.34 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -10,094.14 | 44,465.77 | 44,465.77 |
| Total Projected Indirect 2012-2013 (Numerator) | 92,353.76 | 203,223.57 | 203,223.57 |
| Direct Costs | 3,270,159.94 | 3,104,730.22 | 3,104,730.22 |
| Rate for 2012-2013 ** | 2.82* | 6.55* | 6.55** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82985**
**Form R0418**

*** Final ***

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 379,172.00 | 1,543,877.00 | 1,543,877.00 |
| 2008-2009 Fixed Carry Forward | 12,090.18 | 0.00 | 0.00 |
| Total Indirect Costs | 367,081.82 | 1,543,877.00 | 1,543,877.00 |
| 2008-2009 Direct Costs | 6,151,921.00 | 4,987,216.00 | 4,987,216.00 |
| 2010-2011 Rate | 5.97* | 30.96* | 30.96** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,530,314.00 | 5,389,665.00 | 5,389,665.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 389,859.75 | 808,449.75 | 1,347,416.25 |
| 2010-2011 Actual Indirect Costs | 405,481.00 | 1,546,130.00 | 1,546,130.00 |
| 2008-2009 Fixed Carry Forward | 12,090.18 | 0.00 | 0.00 |
| Total Indirect Costs | 393,390.82 | 1,546,130.00 | 1,546,130.00 |
| Over/(Under) Recovery | -3,531.07 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 405,481.00 | 1,546,130.00 | 1,546,130.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -3,531.07 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 409,012.07 | 1,546,130.00 | 1,546,130.00 |
| Direct Costs | 6,530,314.00 | 5,389,665.00 | 5,389,665.00 |
| Rate for 2012-2013 ** | 6.26* | 28.69* | 28.69** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82986**
**Form R0418**

*** Final ***

Hanley International Academy
2400 Denton Street
HAMTRAMCK, MI 48212

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 500.00 | 1,005,668.43 | 1,005,668.43 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 500.00 | 1,005,668.43 | 1,005,668.43 |
| 2008-2009 Direct Costs | 4,579,519.99 | 3,574,351.56 | 3,574,351.56 |
| 2010-2011 Rate | 0.01* | 28.14* | 28.14** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,815,925.04 | 4,332,715.65 | 4,332,715.65 |
| Indirect costs based on rate ** multiplied by actual direct costs | 481.59 | 649,907.35 | 1,083,178.91 |
| 2010-2011 Actual Indirect Costs | 690,149.28 | 1,173,358.67 | 1,173,358.67 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 690,149.28 | 1,173,358.67 | 1,173,358.67 |
| Over/(Under) Recovery | -689,667.69 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 690,149.28 | 1,173,358.67 | 1,173,358.67 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -689,667.69 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,379,816.97 | 1,173,358.67 | 1,173,358.67 |
| Direct Costs | 4,815,925.04 | 4,332,715.65 | 4,332,715.65 |
| Rate for 2012-2013 ** | 28.65* | 27.08* | 27.08** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82987**
**Form R0418**

*** Final ***

Frontier International Academy
2619 FLORIAN ST
HAMTRAMCK, MI 48212

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 235,931.58 | 751,041.34 | 751,041.34 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -312,868.14 |
| Total Indirect Costs | 235,931.58 | 751,041.34 | 1,063,909.48 |
| 2008-2009 Direct Costs | 2,340,071.03 | 1,824,961.27 | 1,824,961.27 |
| 2010-2011 Rate | 10.08* | 41.15* | 58.30** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,810,037.55 | 2,247,382.25 | 2,247,382.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 283,251.79 | 337,107.34 | 561,845.56 |
| 2010-2011 Actual Indirect Costs | 302,740.18 | 865,395.48 | 865,395.48 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | -312,868.14 |
| Total Indirect Costs | 302,740.18 | 865,395.48 | 1,178,263.62 |
| Over/(Under) Recovery | -19,488.39 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 302,740.18 | 865,395.48 | 865,395.48 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -19,488.39 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 322,228.57 | 865,395.48 | 865,395.48 |
| Direct Costs | 2,810,037.55 | 2,247,382.25 | 2,247,382.25 |
| Rate for 2012-2013 ** | 11.47* | 38.51* | 38.51** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82988**
**Form R0418**

*** Final ***

Discovery Arts and Technology PSA
27355 WOODSFIELD ST
INKSTER, MI 48141

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 5,808.25 | 745,772.65 | 745,772.65 |
| 2008-2009 Fixed Carry Forward | 1,913.29 | 0.00 | 0.00 |
| Total Indirect Costs | 3,894.96 | 745,772.65 | 745,772.65 |
| 2008-2009 Direct Costs | 2,086,902.25 | 1,346,937.85 | 1,346,937.85 |
| 2010-2011 Rate | 0.19* | 55.37* | 55.37** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,493,881.74 | 1,803,595.71 | 1,803,595.71 |
| Indirect costs based on rate ** multiplied by actual direct costs | 4,738.38 | 270,539.36 | 450,898.93 |
| 2010-2011 Actual Indirect Costs | 11,014.48 | 701,300.51 | 701,300.51 |
| 2008-2009 Fixed Carry Forward | 1,913.29 | 0.00 | 0.00 |
| Total Indirect Costs | 9,101.19 | 701,300.51 | 701,300.51 |
| Over/(Under) Recovery | -4,362.81 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 11,014.48 | 701,300.51 | 701,300.51 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -4,362.81 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 15,377.29 | 701,300.51 | 701,300.51 |
| Direct Costs | 2,493,881.74 | 1,803,595.71 | 1,803,595.71 |
| Rate for 2012-2013 ** | 0.62* | 38.88* | 38.88** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82989**
**Form R0418**

*** Final ***

Covenant House Academy Southwest
5668 BAKER ST
DETROIT, MI 48209

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,778.00 | 436,233.00 | 436,233.00 |
| 2008-2009 Fixed Carry Forward | 62.43 | 0.00 | 0.00 |
| Total Indirect Costs | 3,715.57 | 436,233.00 | 436,233.00 |
| 2008-2009 Direct Costs | 2,259,074.00 | 1,826,619.00 | 1,826,619.00 |
| 2010-2011 Rate | 0.16* | 23.88* | 23.88** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,983,217.25 | 1,621,405.12 | 1,621,405.12 |
| Indirect costs based on rate ** multiplied by actual direct costs | 3,173.15 | 243,210.77 | 387,191.54 |
| 2010-2011 Actual Indirect Costs | 81,834.03 | 443,646.16 | 443,646.16 |
| 2008-2009 Fixed Carry Forward | 62.43 | 0.00 | 0.00 |
| Total Indirect Costs | 81,771.60 | 443,646.16 | 443,646.16 |
| Over/(Under) Recovery | -78,598.45 | 0.00 | -56,454.62 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 81,834.03 | 443,646.16 | 443,646.16 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -78,598.45 | 0.00 | -56,454.62 |
| Total Projected Indirect 2012-2013 (Numerator) | 160,432.48 | 443,646.16 | 500,100.78 |
| Direct Costs | 1,983,217.25 | 1,621,405.12 | 1,621,405.12 |
| Rate for 2012-2013 ** | 8.09* | 27.36* | 30.84** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82990**
**Form R0418**

*** Final ***

Covenant House Academy East
7600 GOETHE ST
DETROIT, MI 48214

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,778.00 | 582,860.00 | 582,860.00 |
| 2008-2009 Fixed Carry Forward | -176.84 | -308,702.28 | -308,702.28 |
| Total Indirect Costs | 3,954.84 | 891,562.28 | 891,562.28 |
| 2008-2009 Direct Costs | 3,000,970.00 | 2,421,888.00 | 2,421,888.00 |
| 2010-2011 Rate | 0.13* | 36.81* | 36.81** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,018,260.80 | 1,502,672.45 | 1,502,672.45 |
| Indirect costs based on rate ** multiplied by actual direct costs | 2,623.74 | 225,400.87 | 375,668.11 |
| 2010-2011 Actual Indirect Costs | 87,201.56 | 602,789.91 | 602,789.91 |
| 2008-2009 Fixed Carry Forward | -176.84 | -308,702.28 | -308,702.28 |
| Total Indirect Costs | 87,378.40 | 911,492.19 | 911,492.19 |
| Over/(Under) Recovery | -84,754.66 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 87,201.56 | 602,789.91 | 602,789.91 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -84,754.66 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 171,956.22 | 602,789.91 | 602,789.91 |
| Direct Costs | 2,018,260.80 | 1,502,672.45 | 1,502,672.45 |
| Rate for 2012-2013 ** | 8.52* | 40.11* | 40.11** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82991**
**Form R0418**

*** Final ***

Covenant House Academy Central
2959 MARTIN LUTHER KING JR BLVD
DETROIT, MI 48208

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 3,778.00 | 471,879.00 | 471,879.00 |
| 2008-2009 Fixed Carry Forward | 4,566.16 | 0.00 | 0.00 |
| Total Indirect Costs | -788.16 | 471,879.00 | 471,879.00 |
| 2008-2009 Direct Costs | 2,607,551.00 | 2,139,450.00 | 2,139,450.00 |
| 2010-2011 Rate | 0.00* | 22.06* | 22.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,621,273.19 | 2,136,520.04 | 2,136,520.04 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 320,478.01 | 471,316.32 |
| 2010-2011 Actual Indirect Costs | 84,893.39 | 569,646.54 | 569,646.54 |
| 2008-2009 Fixed Carry Forward | 4,566.16 | 0.00 | 0.00 |
| Total Indirect Costs | 80,327.23 | 569,646.54 | 569,646.54 |
| Over/(Under) Recovery | 0.00 | 0.00 | -98,330.22 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 84,893.39 | 569,646.54 | 569,646.54 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | -98,330.22 |
| Total Projected Indirect 2012-2013 (Numerator) | 84,893.39 | 569,646.54 | 667,976.76 |
| Direct Costs | 2,621,273.19 | 2,136,520.04 | 2,136,520.04 |
| Rate for 2012-2013 ** | 3.24* | 26.66* | 31.26** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82992**
**Form R0418**

*** Final ***

Northpointe Academy
53 CANDLER ST
HIGHLAND PARK, MI 48203

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 14,198.00 | 696,689.39 | 696,689.39 |
| 2008-2009 Fixed Carry Forward | -12,988.05 | 0.00 | -295,002.19 |
| Total Indirect Costs | 27,186.05 | 696,689.39 | 991,691.58 |
| 2008-2009 Direct Costs | 2,419,892.79 | 1,737,401.40 | 1,737,401.40 |
| 2010-2011 Rate | 1.12* | 40.10* | 57.08** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,400,104.74 | 1,901,848.26 | 1,901,848.26 |
| Indirect costs based on rate ** multiplied by actual direct costs | 26,881.17 | 285,277.24 | 475,462.07 |
| 2010-2011 Actual Indirect Costs | 77,511.25 | 575,767.73 | 575,767.73 |
| 2008-2009 Fixed Carry Forward | -12,988.05 | 0.00 | -295,002.19 |
| Total Indirect Costs | 90,499.30 | 575,767.73 | 870,769.92 |
| Over/(Under) Recovery | -63,618.13 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 77,511.25 | 575,767.73 | 575,767.73 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -63,618.13 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 141,129.38 | 575,767.73 | 575,767.73 |
| Direct Costs | 2,400,104.74 | 1,901,848.26 | 1,901,848.26 |
| Rate for 2012-2013 ** | 5.88* | 30.27* | 30.27** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82994**
**Form R0418**

*** Final ***

David Ellis Academy West
19800 BEECH DALY RD
REDFORD, MI 48240

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 264,076.44 | 1,258,919.77 | 1,258,919.77 |
| 2008-2009 Fixed Carry Forward | 70,872.29 | 0.00 | 0.00 |
| Total Indirect Costs | 193,204.15 | 1,258,919.77 | 1,258,919.77 |
| 2008-2009 Direct Costs | 4,658,535.94 | 3,663,692.61 | 3,663,692.61 |
| 2010-2011 Rate | 4.15* | 34.36* | 34.36** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 4,891,649.94 | 4,382,980.25 | 4,382,980.25 |
| Indirect costs based on rate ** multiplied by actual direct costs | 203,003.47 | 657,447.04 | 1,095,745.06 |
| 2010-2011 Actual Indirect Costs | 163,562.59 | 672,232.28 | 672,232.28 |
| 2008-2009 Fixed Carry Forward | 70,872.29 | 0.00 | 0.00 |
| Total Indirect Costs | 92,690.30 | 672,232.28 | 672,232.28 |
| Over/(Under) Recovery | 110,313.17 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 163,562.59 | 672,232.28 | 672,232.28 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 110,313.17 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 53,249.42 | 672,232.28 | 672,232.28 |
| Direct Costs | 4,891,649.94 | 4,382,980.25 | 4,382,980.25 |
| Rate for 2012-2013 ** | 1.09* | 15.34* | 15.34** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82995**
**Form R0418**

*** Final ***

Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 167,397.00 | 1,468,554.00 | 1,468,554.00 |
| 2008-2009 Fixed Carry Forward | 169,183.37 | 0.00 | 0.00 |
| Total Indirect Costs | -1,786.37 | 1,468,554.00 | 1,468,554.00 |
| 2008-2009 Direct Costs | 4,610,690.00 | 3,309,533.00 | 3,309,533.00 |
| 2010-2011 Rate | 0.00* | 44.37* | 44.37** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,479,168.00 | 4,179,393.00 | 4,179,393.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 626,908.95 | 1,044,848.25 |
| 2010-2011 Actual Indirect Costs | 309,183.00 | 1,608,958.00 | 1,608,958.00 |
| 2008-2009 Fixed Carry Forward | 169,183.37 | 0.00 | 0.00 |
| Total Indirect Costs | 139,999.63 | 1,608,958.00 | 1,608,958.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 309,183.00 | 1,608,958.00 | 1,608,958.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 309,183.00 | 1,608,958.00 | 1,608,958.00 |
| Direct Costs | 5,479,168.00 | 4,179,393.00 | 4,179,393.00 |
| Rate for 2012-2013 ** | 5.64* | 38.50* | 38.50** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82996**
**Form R0418**

*** Final ***

Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 117,937.74 | 151,785.53 | 151,785.53 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 117,937.74 | 151,785.53 | 151,785.53 |
| 2008-2009 Direct Costs | 1,939,793.28 | 1,905,945.49 | 1,905,945.49 |
| 2010-2011 Rate | 6.08* | 7.96* | 7.96** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 1,845,695.00 | 1,771,912.00 | 1,771,912.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 112,218.26 | 141,044.20 | 141,044.20 |
| 2010-2011 Actual Indirect Costs | 51,362.00 | 125,145.00 | 125,145.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 51,362.00 | 125,145.00 | 125,145.00 |
| Over/(Under) Recovery | 60,856.26 | 15,899.20 | 15,899.20 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 51,362.00 | 125,145.00 | 125,145.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 60,856.26 | 15,899.20 | 15,899.20 |
| Total Projected Indirect 2012-2013 (Numerator) | -9,494.26 | 109,245.80 | 109,245.80 |
| Direct Costs | 1,845,695.00 | 1,771,912.00 | 1,771,912.00 |
| Rate for 2012-2013 ** | 0.00* | 6.17* | 6.17** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82997**
**Form R0418**

*** Final ***

Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 156,408.00 | 1,669,414.00 | 1,669,414.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 156,408.00 | 1,669,414.00 | 1,669,414.00 |
| 2008-2009 Direct Costs | 5,081,623.00 | 3,568,617.00 | 3,568,617.00 |
| 2010-2011 Rate | 3.08* | 46.78* | 46.78** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 5,897,146.00 | 4,454,586.00 | 4,454,586.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 181,632.10 | 668,187.90 | 1,113,646.50 |
| 2010-2011 Actual Indirect Costs | 263,177.00 | 1,705,737.00 | 1,705,737.00 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 263,177.00 | 1,705,737.00 | 1,705,737.00 |
| Over/(Under) Recovery | -81,544.90 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 263,177.00 | 1,705,737.00 | 1,705,737.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -81,544.90 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 344,721.90 | 1,705,737.00 | 1,705,737.00 |
| Direct Costs | 5,897,146.00 | 4,454,586.00 | 4,454,586.00 |
| Rate for 2012-2013 ** | 5.85* | 38.29* | 38.29** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 82998**
**Form R0418**

*** Final ***

ACE Academy (SDA)
22620 WOODWARD AVE
FERNDALE, MI 48220

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 87,858.69 | 91,626.43 | 91,626.43 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 87,858.69 | 91,626.43 | 91,626.43 |
| 2008-2009 Direct Costs | 1,763,811.56 | 1,760,043.82 | 1,760,043.82 |
| 2010-2011 Rate | 4.98* | 5.21* | 5.21** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 2,633,409.01 | 2,627,363.87 | 2,627,363.87 |
| Indirect costs based on rate ** multiplied by actual direct costs | 131,143.77 | 136,885.66 | 136,885.66 |
| 2010-2011 Actual Indirect Costs | 39,435.52 | 45,480.66 | 45,480.66 |
| 2008-2009 Fixed Carry Forward | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 39,435.52 | 45,480.66 | 45,480.66 |
| Over/(Under) Recovery | 91,708.25 | 91,405.00 | 91,405.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 39,435.52 | 45,480.66 | 45,480.66 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 91,708.25 | 91,405.00 | 91,405.00 |
| Total Projected Indirect 2012-2013 (Numerator) | -52,272.73 | -45,924.34 | -45,924.34 |
| Direct Costs | 2,633,409.01 | 2,627,363.87 | 2,627,363.87 |
| Rate for 2012-2013 ** | 0.00* | 0.00* | 0.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 83000**
**Form R0418**

*** Final ***

Wexford-Missaukee ISD
9907 EAST 13TH ST
CADILLAC, MI 49601

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 1,102,417.52 | 2,197,025.59 | 2,197,025.59 |
| 2008-2009 Fixed Carry Forward | -99,610.53 | 0.00 | -101,135.23 |
| Total Indirect Costs | 1,202,028.05 | 2,197,025.59 | 2,298,160.82 |
| 2008-2009 Direct Costs | 14,903,031.55 | 13,808,423.48 | 13,808,423.48 |
| 2010-2011 Rate | 8.07* | 15.91* | 16.64** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 15,116,206.94 | 14,094,427.50 | 14,094,427.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 1,219,877.90 | 2,114,164.13 | 2,345,312.74 |
| 2010-2011 Actual Indirect Costs | 1,177,359.01 | 2,199,138.45 | 2,199,138.45 |
| 2008-2009 Fixed Carry Forward | -99,610.53 | 0.00 | -101,135.23 |
| Total Indirect Costs | 1,276,969.54 | 2,199,138.45 | 2,300,273.68 |
| Over/(Under) Recovery | -57,091.64 | 0.00 | 45,039.06 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 1,177,359.01 | 2,199,138.45 | 2,199,138.45 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -57,091.64 | 0.00 | 45,039.06 |
| Total Projected Indirect 2012-2013 (Numerator) | 1,234,450.65 | 2,199,138.45 | 2,154,099.39 |
| Direct Costs | 15,116,206.94 | 14,094,427.50 | 14,094,427.50 |
| Rate for 2012-2013 ** | 8.17* | 15.60* | 15.28** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 83010**
**Form R0418**

*** Final ***

Cadillac Area Public Schools
421 SOUTH MITCHELL ST
CADILLAC, MI 49601

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 547,298.90 | 3,703,785.25 | 3,703,785.25 |
| 2008-2009 Fixed Carry Forward | -12,114.35 | 0.00 | 8,337.12 |
| Total Indirect Costs | 559,413.25 | 3,703,785.25 | 3,695,448.13 |
| 2008-2009 Direct Costs | 27,480,820.20 | 24,324,333.85 | 24,324,333.85 |
| 2010-2011 Rate | 2.04* | 15.23* | 15.19** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 26,941,134.53 | 24,187,594.78 | 24,187,594.78 |
| Indirect costs based on rate ** multiplied by actual direct costs | 549,599.14 | 3,628,139.22 | 3,674,095.65 |
| 2010-2011 Actual Indirect Costs | 488,433.75 | 3,241,973.50 | 3,241,973.50 |
| 2008-2009 Fixed Carry Forward | -12,114.35 | 0.00 | 8,337.12 |
| Total Indirect Costs | 500,548.10 | 3,241,973.50 | 3,233,636.38 |
| Over/(Under) Recovery | 49,051.04 | 0.00 | 440,459.27 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 488,433.75 | 3,241,973.50 | 3,241,973.50 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 49,051.04 | 0.00 | 440,459.27 |
| Total Projected Indirect 2012-2013 (Numerator) | 439,382.71 | 3,241,973.50 | 2,801,514.23 |
| Direct Costs | 26,941,134.53 | 24,187,594.78 | 24,187,594.78 |
| Rate for 2012-2013 ** | 1.63* | 13.40* | 11.58** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 83060**
**Form R0418**

*** Final ***

Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 298,611.47 | 951,342.86 | 951,342.86 |
| 2008-2009 Fixed Carry Forward | -2,951.33 | 50,117.27 | 50,485.32 |
| Total Indirect Costs | 301,562.80 | 901,225.59 | 900,857.54 |
| 2008-2009 Direct Costs | 8,120,741.30 | 7,468,009.91 | 7,468,009.91 |
| 2010-2011 Rate | 3.71* | 12.07* | 12.06** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 7,698,987.37 | 7,069,614.91 | 7,069,614.91 |
| Indirect costs based on rate ** multiplied by actual direct costs | 285,632.43 | 853,302.52 | 852,595.56 |
| 2010-2011 Actual Indirect Costs | 330,533.38 | 959,905.84 | 959,905.84 |
| 2008-2009 Fixed Carry Forward | -2,951.33 | 50,117.27 | 50,485.32 |
| Total Indirect Costs | 333,484.71 | 909,788.57 | 909,420.52 |
| Over/(Under) Recovery | -47,852.28 | -56,486.05 | -56,824.96 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 330,533.38 | 959,905.84 | 959,905.84 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | -47,852.28 | -56,486.05 | -56,824.96 |
| Total Projected Indirect 2012-2013 (Numerator) | 378,385.66 | 1,016,391.89 | 1,016,730.80 |
| Direct Costs | 7,698,987.37 | 7,069,614.91 | 7,069,614.91 |
| Rate for 2012-2013 ** | 4.91* | 14.38* | 14.38** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 83070**
**Form R0418**

*** Final ***

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

| Basis for 2010-2011 Rate: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2008-2009 Indirect Costs | 277,682.12 | 1,186,266.67 | 1,186,266.67 |
| 2008-2009 Fixed Carry Forward | 12,757.57 | 0.00 | -106,717.09 |
| Total Indirect Costs | 264,924.55 | 1,186,266.67 | 1,292,983.76 |
| 2008-2009 Direct Costs | 7,245,062.31 | 6,336,477.76 | 6,336,477.76 |
| 2010-2011 Rate | 3.66* | 18.72* | 20.41** |

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 6,512,505.17 | 5,916,274.50 | 5,916,274.50 |
| Indirect costs based on rate ** multiplied by actual direct costs | 238,357.69 | 887,441.18 | 1,207,511.63 |
| 2010-2011 Actual Indirect Costs | 207,851.42 | 804,082.09 | 804,082.09 |
| 2008-2009 Fixed Carry Forward | 12,757.57 | 0.00 | -106,717.09 |
| Total Indirect Costs | 195,093.85 | 804,082.09 | 910,799.18 |
| Over/(Under) Recovery | 43,263.84 | 0.00 | 296,712.45 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 207,851.42 | 804,082.09 | 804,082.09 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 43,263.84 | 0.00 | 296,712.45 |
| Total Projected Indirect 2012-2013 (Numerator) | 164,587.58 | 804,082.09 | 507,369.64 |
| Direct Costs | 6,512,505.17 | 5,916,274.50 | 5,916,274.50 |
| Rate for 2012-2013 ** | 2.53* | 13.59* | 8.58** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

**Michigan Department of Education**
**Carry Forward Calculation**
**For Approved 2012-2013 Indirect Cost Rates**
**School District 84000**
**Form R0418**

*** Final ***

State of Michigan
PO Box 30013
Lansing, MI 48909

| Comparison: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Direct Costs | 0.00 | 0.00 | 0.00 |
| Indirect costs based on rate ** multiplied by actual direct costs | 0.00 | 0.00 | 0.00 |
| 2010-2011 Actual Indirect Costs | 0.00 | 0.00 | 0.00 |
| Total Indirect Costs | 0.00 | 0.00 | 0.00 |
| Over/(Under) Recovery | 0.00 | 0.00 | 0.00 |

| 2012-2013 Rate Calculation: | Restricted | Unrestricted | Medicaid |
|---|---|---|---|
| 2010-2011 Actual Indirect Costs | 0.00 | 0.00 | 0.00 |
| 2012-2013 Fixed Carry Forward (Over/Under Recovery from Above) | 0.00 | 0.00 | 0.00 |
| Total Projected Indirect 2012-2013 (Numerator) | 0.00 | 0.00 | 0.00 |
| Direct Costs | 0.00 | 0.00 | 0.00 |
| Rate for 2012-2013 ** | 0.00* | 0.00* | 0.00** |

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%