*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 01010
Form R0418

Alcona Community Schools
P.O. Box 249
Lincoln, MI 48742-0249

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	318,471.01	948,952.27	948,952.27
2003-2004 Fixed Carryforward	-96,476.18	-160,350.46	-160,350.46
Total Indirect Costs	414,947.19	1,109,302.73	1,109,302.73
2003-2004 Direct Costs	7,542,356.22	6,911,874.96	6,911,874.96
2005-2006 Rate	5.50*	16.05*	16.05**

Comparison:			
2005-2006 Actual Direct Costs	8,185,368.08	7,592,368.64	7,592,368.64
Indirect costs based on rate multiplied by actual direct costs	450,195.24	1,138,855.30	1,218,575.17
2005-2006 Actual Indirect Costs	368,287.22	961,286.66	961,286.66
2003-2004 Fixed Carry Forward	-96,476.18	-160,350.46	-160,350.46
Total Indirect Costs	464,763.40	1,121,637.12	1,121,637.12
Over/(Under) Recovery	-14,568.16	17,218.18	96,938.05

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	368,287.22	961,286.66	961,286.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-14,568.16	17,218.18	96,938.05
Total Projected Indirect 2007-2008 (Numerator)	382,855.38	944,068.48	864,348.61
Direct Costs	8,185,368.08	7,592,368.64	7,592,368.64
Rate for 2007-2008	4.68*	12.43*	11.38**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 02010
Form R0418

AuTrain-Onota Public Schools
P.O. Box 105
Deerton, MI 49822-0105

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	36,294.73	103,282.33	103,282.33
2003-2004 Fixed Carryforward	-34,193.52	-37,206.21	-37,206.21
Total Indirect Costs	70,488.25	140,488.54	140,488.54
2003-2004 Direct Costs	552,950.24	485,962.64	485,962.64
2005-2006 Rate	12.75*	28.91*	28.91**

Comparison:			
2005-2006 Actual Direct Costs	575,264.06	502,018.06	502,018.06
Indirect costs based on rate multiplied by actual direct costs	73,346.17	75,302.71	125,504.52
2005-2006 Actual Indirect Costs	32,821.38	106,067.38	106,067.38
2003-2004 Fixed Carry Forward	-34,193.52	-37,206.21	-37,206.21
Total Indirect Costs	67,014.90	143,273.59	143,273.59
Over/(Under) Recovery	6,331.27	-67,970.88	-17,769.07

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	32,821.38	106,067.38	106,067.38
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	6,331.27	-67,970.88	-17,769.07
Total Projected Indirect 2007-2008 (Numerator)	26,490.11	174,038.26	123,836.45
Direct Costs	575,264.06	502,018.06	502,018.06
Rate for 2007-2008	4.60*	34.67*	24.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 02020
Form R0418

*** Final ***

Burt Township School District
P.O. Box 338
Grand Marais, MI 49839-0338

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	7,543.47	92,542.85	92,542.85
2003-2004 Fixed Carryforward	0.00	-28,699.88	-28,699.88
Total Indirect Costs	7,543.47	121,242.73	121,242.73
2003-2004 Direct Costs	694,639.17	609,639.79	609,639.79
2005-2006 Rate	1.09*	19.89*	19.89**

Comparison:			
2005-2006 Actual Direct Costs	878,281.76	778,229.46	778,229.46
Indirect costs based on rate multiplied by actual direct costs	9,573.27	116,734.42	154,789.84
2005-2006 Actual Indirect Costs	26,126.83	126,179.13	126,179.13
2003-2004 Fixed Carry Forward	0.00	-28,699.88	-28,699.88
Total Indirect Costs	26,126.83	154,879.01	154,879.01
Over/(Under) Recovery	-16,553.56	-38,144.59	-89.17

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	26,126.83	126,179.13	126,179.13
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-16,553.56	-38,144.59	-89.17
Total Projected Indirect 2007-2008 (Numerator)	42,680.39	164,323.72	126,268.30
Direct Costs	878,281.76	778,229.46	778,229.46
Rate for 2007-2008	4.86*	21.12*	16.23**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 02070
Form R0418

Munising Public Schools
411 Elm Avenue
Munising, MI 49862-1183

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	173,343.27	996,255.14	996,255.14
2003-2004 Fixed Carryforward	-11,348.98	-151,373.98	-151,373.98
Total Indirect Costs	184,692.25	1,147,629.12	1,147,629.12
2003-2004 Direct Costs	6,929,926.11	6,107,014.24	6,107,014.24
2005-2006 Rate	2.67*	18.79*	18.79**

Comparison:			
2005-2006 Actual Direct Costs	6,902,920.31	6,011,100.29	6,011,100.29
Indirect costs based on rate multiplied by actual direct costs	184,307.97	901,665.04	1,129,485.74
2005-2006 Actual Indirect Costs	176,525.07	1,068,345.09	1,068,345.09
2003-2004 Fixed Carry Forward	-11,348.98	-151,373.98	-151,373.98
Total Indirect Costs	187,874.05	1,219,719.07	1,219,719.07
Over/(Under) Recovery	-3,566.08	-318,054.03	-90,233.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	176,525.07	1,068,345.09	1,068,345.09
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-3,566.08	-318,054.03	-90,233.33
Total Projected Indirect 2007-2008 (Numerator)	180,091.15	1,386,399.12	1,158,578.42
Direct Costs	6,902,920.31	6,011,100.29	6,011,100.29
Rate for 2007-2008	2.61*	23.06*	19.27**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 02080
Form R0418

Superior Central Schools
P.O. Box 148
Eben Junction, MI 49825-0148

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	5,356.73	268,508.67	268,508.67
2003-2004 Fixed Carryforward	0.00	-29,417.54	-29,417.54
Total Indirect Costs	5,356.73	297,926.21	297,926.21
2003-2004 Direct Costs	3,180,317.06	2,917,165.12	2,917,165.12
2005-2006 Rate	0.17*	10.21*	10.21**

Comparison:			
2005-2006 Actual Direct Costs	3,249,187.04	2,973,110.18	2,973,110.18
Indirect costs based on rate multiplied by actual direct costs	5,523.62	303,554.55	303,554.55
2005-2006 Actual Indirect Costs	5,176.33	281,253.19	281,253.19
2003-2004 Fixed Carry Forward	0.00	-29,417.54	-29,417.54
Total Indirect Costs	5,176.33	310,670.73	310,670.73
Over/(Under) Recovery	347.29	-7,116.18	-7,116.18

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	5,176.33	281,253.19	281,253.19
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	347.29	-7,116.18	-7,116.18
Total Projected Indirect 2007-2008 (Numerator)	4,829.04	288,369.37	288,369.37
Direct Costs	3,249,187.04	2,973,110.18	2,973,110.18
Rate for 2007-2008	0.15*	9.70*	9.70**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03000
Form R0418

Allegan Area Educational Service Agency
310 Thomas Street
Allegan, MI 49010-9158

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	636,553.03	1,548,288.75	1,548,288.75
2003-2004 Fixed Carryforward	267,074.16	905,293.81	905,293.81
Total Indirect Costs	369,478.87	642,994.94	642,994.94
2003-2004 Direct Costs	17,647,132.78	16,735,397.06	16,735,397.06
2005-2006 Rate	2.09*	3.84*	3.84**

Comparison:			
2005-2006 Actual Direct Costs	19,239,245.43	17,816,461.75	17,816,461.75
Indirect costs based on rate multiplied by actual direct costs	402,100.23	684,152.13	684,152.13
2005-2006 Actual Indirect Costs	1,037,186.59	2,459,970.27	2,459,970.27
2003-2004 Fixed Carry Forward	267,074.16	905,293.81	905,293.81
Total Indirect Costs	770,112.43	1,554,676.46	1,554,676.46
Over/(Under) Recovery	-368,012.20	-870,524.33	-870,524.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,037,186.59	2,459,970.27	2,459,970.27
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-368,012.20	-870,524.33	-870,524.33
Total Projected Indirect 2007-2008 (Numerator)	1,405,198.79	3,330,494.60	3,330,494.60
Direct Costs	19,239,245.43	17,816,461.75	17,816,461.75
Rate for 2007-2008	7.30*	18.69*	18.69**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03010
Form R0418

Plainwell Community Schools
600 School Drive
Plainwell, MI 49080-1582

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	535,840.28	2,877,104.37	2,877,104.37
2003-2004 Fixed Carryforward	-273,102.43	-353,839.92	-353,839.92
Total Indirect Costs	808,942.71	3,230,944.29	3,230,944.29
2003-2004 Direct Costs	20,007,638.03	17,666,373.94	17,666,373.94
2005-2006 Rate	4.04*	18.29*	18.29**

Comparison:			
2005-2006 Actual Direct Costs	21,320,985.38	18,809,622.31	18,809,622.31
Indirect costs based on rate multiplied by actual direct costs	861,367.81	2,821,443.35	3,440,279.92
2005-2006 Actual Indirect Costs	617,000.36	3,128,363.43	3,128,363.43
2003-2004 Fixed Carry Forward	-273,102.43	-353,839.92	-353,839.92
Total Indirect Costs	890,102.79	3,482,203.35	3,482,203.35
Over/(Under) Recovery	-28,734.98	-660,760.00	-41,923.43

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	617,000.36	3,128,363.43	3,128,363.43
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-28,734.98	-660,760.00	-41,923.43
Total Projected Indirect 2007-2008 (Numerator)	645,735.34	3,789,123.43	3,170,286.86
Direct Costs	21,320,985.38	18,809,622.31	18,809,622.31
Rate for 2007-2008	3.03*	20.14*	16.85**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03020
Form R0418

Otsego Public Schools
313 W. Allegan Street
Otsego, MI 49078-1097

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	462,757.55	2,266,422.93	2,266,422.93
2003-2004 Fixed Carryforward	-382,424.67	-412,466.63	-412,466.63
Total Indirect Costs	845,182.22	2,678,889.56	2,678,889.56
2003-2004 Direct Costs	16,742,298.64	14,938,633.26	14,938,633.26
2005-2006 Rate	5.05*	17.93*	17.93**

Comparison:			
2005-2006 Actual Direct Costs	17,028,089.43	15,239,475.81	15,239,475.81
Indirect costs based on rate multiplied by actual direct costs	859,918.52	2,285,921.37	2,732,438.01
2005-2006 Actual Indirect Costs	485,470.95	2,274,084.57	2,274,084.57
2003-2004 Fixed Carry Forward	-382,424.67	-412,466.63	-412,466.63
Total Indirect Costs	867,895.62	2,686,551.20	2,686,551.20
Over/(Under) Recovery	-7,977.10	-400,629.83	45,886.81

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	485,470.95	2,274,084.57	2,274,084.57
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-7,977.10	-400,629.83	45,886.81
Total Projected Indirect 2007-2008 (Numerator)	493,448.05	2,674,714.40	2,228,197.76
Direct Costs	17,028,089.43	15,239,475.81	15,239,475.81
Rate for 2007-2008	2.90*	17.55*	14.62**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03030
Form R0418

Allegan Public Schools
550 Fifth Street
Allegan, MI 49010-1698

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	252,904.46	2,769,673.71	2,769,673.71
2003-2004 Fixed Carryforward	5,339.59	-459,620.46	-459,620.46
Total Indirect Costs	247,564.87	3,229,294.17	3,229,294.17
2003-2004 Direct Costs	22,335,042.58	19,818,273.33	19,818,273.33
2005-2006 Rate	1.11*	16.29*	16.29**

Comparison:			
2005-2006 Actual Direct Costs	22,901,235.85	20,241,982.00	20,241,982.00
Indirect costs based on rate multiplied by actual direct costs	254,203.72	3,036,297.30	3,297,418.87
2005-2006 Actual Indirect Costs	321,413.04	2,980,666.89	2,980,666.89
2003-2004 Fixed Carry Forward	5,339.59	-459,620.46	-459,620.46
Total Indirect Costs	316,073.45	3,440,287.35	3,440,287.35
Over/(Under) Recovery	-61,869.73	-403,990.05	-142,868.48

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	321,413.04	2,980,666.89	2,980,666.89
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-61,869.73	-403,990.05	-142,868.48
Total Projected Indirect 2007-2008 (Numerator)	383,282.77	3,384,656.94	3,123,535.37
Direct Costs	22,901,235.85	20,241,982.00	20,241,982.00
Rate for 2007-2008	1.67*	16.72*	15.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03040
Form R0418

*** Final ***

Wayland Union Schools
500 100th Street, Suite 5
Byron Center, MI 49315

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,020,325.56	3,220,459.21	3,220,459.21
2003-2004 Fixed Carryforward	-752,131.71	-861,711.06	-861,711.06
Total Indirect Costs	1,772,457.27	4,082,170.27	4,082,170.27
2003-2004 Direct Costs	22,064,522.49	19,864,388.84	19,864,388.84
2005-2006 Rate	8.03*	20.55*	20.55**

Comparison:			
2005-2006 Actual Direct Costs	23,105,186.53	20,354,827.59	20,354,827.59
Indirect costs based on rate multiplied by actual direct costs	1,855,346.48	3,053,224.14	4,182,917.07
2005-2006 Actual Indirect Costs	789,164.88	3,539,523.82	3,539,523.82
2003-2004 Fixed Carry Forward	-752,131.71	-861,711.06	-861,711.06
Total Indirect Costs	1,541,296.59	4,401,234.88	4,401,234.88
Over/(Under) Recovery	314,049.89	-1,348,010.74	-218,317.81

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	789,164.88	3,539,523.82	3,539,523.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	314,049.89	-1,348,010.74	-218,317.81
Total Projected Indirect 2007-2008 (Numerator)	475,114.99	4,887,534.56	3,757,841.63
Direct Costs	23,105,186.53	20,354,827.59	20,354,827.59
Rate for 2007-2008	2.06*	24.01*	18.46**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03050
Form R0418

Fennville Public Schools
P.O. Box 1
Fennville, MI 49408-0001

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	252,803.07	1,427,493.99	1,427,493.99
2003-2004 Fixed Carryforward	-42,431.92	-235,922.95	-235,922.95
Total Indirect Costs	295,234.99	1,663,416.94	1,663,416.94
2003-2004 Direct Costs	11,073,490.15	9,898,799.23	9,898,799.23
2005-2006 Rate	2.67*	16.80*	16.80**

Comparison:			
2005-2006 Actual Direct Costs	12,015,379.78	10,807,404.72	10,807,404.72
Indirect costs based on rate multiplied by actual direct costs	320,810.64	1,621,110.71	1,815,643.99
2005-2006 Actual Indirect Costs	295,686.65	1,503,661.71	1,503,661.71
2003-2004 Fixed Carry Forward	-42,431.92	-235,922.95	-235,922.95
Total Indirect Costs	338,118.57	1,739,584.66	1,739,584.66
Over/(Under) Recovery	-17,307.93	-118,473.95	76,059.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	295,686.65	1,503,661.71	1,503,661.71
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-17,307.93	-118,473.95	76,059.33
Total Projected Indirect 2007-2008 (Numerator)	312,994.58	1,622,135.66	1,427,602.38
Direct Costs	12,015,379.78	10,807,404.72	10,807,404.72
Rate for 2007-2008	2.60*	15.01*	13.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03060
Form R0418

Martin Public Schools
P.O. Box 241
Martin, MI 49070-0241

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	171,392.45	645,874.35	645,874.35
2003-2004 Fixed Carryforward	1,544.52	-49,604.14	-49,604.14
Total Indirect Costs	169,847.93	695,478.49	695,478.49
2003-2004 Direct Costs	5,210,857.79	4,736,375.89	4,736,375.89
2005-2006 Rate	3.26*	14.68*	14.68**

Comparison:			
2005-2006 Actual Direct Costs	5,275,685.34	4,799,205.23	4,799,205.23
Indirect costs based on rate multiplied by actual direct costs	171,987.34	704,523.33	704,523.33
2005-2006 Actual Indirect Costs	158,222.90	634,703.01	634,703.01
2003-2004 Fixed Carry Forward	1,544.52	-49,604.14	-49,604.14
Total Indirect Costs	156,678.38	684,307.15	684,307.15
Over/(Under) Recovery	15,308.96	20,216.18	20,216.18

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	158,222.90	634,703.01	634,703.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	15,308.96	20,216.18	20,216.18
Total Projected Indirect 2007-2008 (Numerator)	142,913.94	614,486.83	614,486.83
Direct Costs	5,275,685.34	4,799,205.23	4,799,205.23
Rate for 2007-2008	2.71*	12.80*	12.80**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03070
Form R0418

Hopkins Public Schools
P.O. Box 278
Hopkins, MI 49328-0278

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	352,254.00	1,591,361.00	1,591,361.00
2003-2004 Fixed Carryforward	-68,662.59	-646,227.45	-646,227.45
Total Indirect Costs	420,916.59	2,237,588.45	2,237,588.45
2003-2004 Direct Costs	10,000,064.00	8,760,957.00	8,760,957.00
2005-2006 Rate	4.21*	25.54*	25.54**

Comparison:			
2005-2006 Actual Direct Costs	11,229,762.18	9,980,980.18	9,980,980.18
Indirect costs based on rate multiplied by actual direct costs	472,772.99	1,497,147.03	2,495,245.05
2005-2006 Actual Indirect Costs	452,146.00	1,700,928.00	1,700,928.00
2003-2004 Fixed Carry Forward	-68,662.59	-646,227.45	-646,227.45
Total Indirect Costs	520,808.59	2,347,155.45	2,347,155.45
Over/(Under) Recovery	-48,035.60	-850,008.42	148,089.60

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	452,146.00	1,700,928.00	1,700,928.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-48,035.60	-850,008.42	148,089.60
Total Projected Indirect 2007-2008 (Numerator)	500,181.60	2,550,936.42	1,552,838.40
Direct Costs	11,229,762.18	9,980,980.18	9,980,980.18
Rate for 2007-2008	4.45*	25.56*	15.56**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03080
Form R0418

Saugatuck Public Schools
P.O. Box 818
Douglas, MI 49406-0818

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	417,259.70	1,120,572.17	1,120,572.17
2003-2004 Fixed Carryforward	-328,107.32	-316,586.01	-316,586.01
Total Indirect Costs	745,367.02	1,437,158.18	1,437,158.18
2003-2004 Direct Costs	6,883,408.88	6,180,096.41	6,180,096.41
2005-2006 Rate	10.83*	23.25*	23.25**

Comparison:			
2005-2006 Actual Direct Costs	7,821,142.33	7,147,491.51	7,147,491.51
Indirect costs based on rate multiplied by actual direct costs	847,029.71	1,072,123.73	1,661,791.78
2005-2006 Actual Indirect Costs	402,976.67	1,076,627.49	1,076,627.49
2003-2004 Fixed Carry Forward	-328,107.32	-316,586.01	-316,586.01
Total Indirect Costs	731,083.99	1,393,213.50	1,393,213.50
Over/(Under) Recovery	115,945.72	-321,089.77	268,578.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	402,976.67	1,076,627.49	1,076,627.49
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	115,945.72	-321,089.77	268,578.28
Total Projected Indirect 2007-2008 (Numerator)	287,030.95	1,397,717.26	808,049.21
Direct Costs	7,821,142.33	7,147,491.51	7,147,491.51
Rate for 2007-2008	3.67*	19.56*	11.31**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03100
Form R0418

Hamilton Community Schools
4815 136th Avenue
Hamilton, MI 49419

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	318,797.20	2,649,233.44	2,649,233.44
2003-2004 Fixed Carryforward	222,319.55	-889,419.34	-889,419.34
Total Indirect Costs	96,477.65	3,538,652.78	3,538,652.78
2003-2004 Direct Costs	18,380,290.26	16,049,854.02	16,049,854.02
2005-2006 Rate	0.52*	22.05*	22.05**

Comparison:			
2005-2006 Actual Direct Costs	20,170,477.67	17,897,166.83	17,897,166.83
Indirect costs based on rate multiplied by actual direct costs	104,886.48	2,684,575.02	3,946,325.29
2005-2006 Actual Indirect Costs	354,045.02	2,627,355.86	2,627,355.86
2003-2004 Fixed Carry Forward	222,319.55	-889,419.34	-889,419.34
Total Indirect Costs	131,725.47	3,516,775.20	3,516,775.20
Over/(Under) Recovery	-26,838.99	-832,200.18	429,550.09

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	354,045.02	2,627,355.86	2,627,355.86
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-26,838.99	-832,200.18	429,550.09
Total Projected Indirect 2007-2008 (Numerator)	380,884.01	3,459,556.04	2,197,805.77
Direct Costs	20,170,477.67	17,897,166.83	17,897,166.83
Rate for 2007-2008	1.89*	19.33*	12.28**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03440
Form R0418

Glenn Public School District
P.O. Box 68
Glenn, MI 49416-0068

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	10,088.56	44,357.75	44,357.75
2003-2004 Fixed Carryforward	843.89	-59,085.47	-59,085.47
Total Indirect Costs	9,244.67	103,443.22	103,443.22
2003-2004 Direct Costs	181,991.08	147,721.89	147,721.89
2005-2006 Rate	5.08*	70.03*	70.03**

Comparison:			
2005-2006 Actual Direct Costs	244,481.32	213,134.21	213,134.21
Indirect costs based on rate multiplied by actual direct costs	12,419.65	31,970.13	53,283.55
2005-2006 Actual Indirect Costs	18,501.28	49,848.39	49,848.39
2003-2004 Fixed Carry Forward	843.89	-59,085.47	-59,085.47
Total Indirect Costs	17,657.39	108,933.86	108,933.86
Over/(Under) Recovery	-5,237.74	-76,963.73	-55,650.31

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	18,501.28	49,848.39	49,848.39
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-5,237.74	-76,963.73	-55,650.31
Total Projected Indirect 2007-2008 (Numerator)	23,739.02	126,812.12	105,498.70
Direct Costs	244,481.32	213,134.21	213,134.21
Rate for 2007-2008	9.71*	59.50*	49.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03901
Form R0418

*** Final ***

Discovery Elementary School
P.O. Box 990
Fennville, MI 49408-0990

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	6,649.97	52,705.98	52,705.98
2003-2004 Fixed Carryforward	27,026.81	28,589.78	28,589.78
Total Indirect Costs	-20,376.84	24,116.20	24,116.20
2003-2004 Direct Costs	784,061.08	738,005.07	738,005.07
2005-2006 Rate	0.00*	3.27*	3.27**

Comparison:			
2005-2006 Actual Direct Costs	746,969.14	690,669.07	690,669.07
Indirect costs based on rate multiplied by actual direct costs	0.00	22,584.88	22,584.88
2005-2006 Actual Indirect Costs	6,898.07	63,198.14	63,198.14
2003-2004 Fixed Carry Forward	27,026.81	28,589.78	28,589.78
Total Indirect Costs	-20,128.74	34,608.36	34,608.36
Over/(Under) Recovery	0.00	-12,023.48	-12,023.48

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	6,898.07	63,198.14	63,198.14
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-12,023.48	-12,023.48
Total Projected Indirect 2007-2008 (Numerator)	6,898.07	75,221.62	75,221.62
Direct Costs	746,969.14	690,669.07	690,669.07
Rate for 2007-2008	0.92*	10.89*	10.89**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 03902
Form R0418

Outlook Academy
310 Thomas Street
Allegan, MI 49010

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	7,268.31	59,680.47	59,680.47
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	7,268.31	59,680.47	59,680.47
2003-2004 Direct Costs	329,050.62	276,638.46	276,638.46
2005-2006 Rate	2.21*	21.57*	21.57**

Comparison:			
2005-2006 Actual Direct Costs	246,689.72	214,323.71	214,323.71
Indirect costs based on rate multiplied by actual direct costs	5,451.84	32,148.56	46,229.62
2005-2006 Actual Indirect Costs	15,868.26	48,234.27	48,234.27
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	15,868.26	48,234.27	48,234.27
Over/(Under) Recovery	-10,416.42	-16,085.71	-2,004.65

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	15,868.26	48,234.27	48,234.27
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-10,416.42	-16,085.71	-2,004.65
Total Projected Indirect 2007-2008 (Numerator)	26,284.68	64,319.98	50,238.92
Direct Costs	246,689.72	214,323.71	214,323.71
Rate for 2007-2008	10.65*	30.01*	23.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 04000
Form R0418

*** Final ***

Alpena-Montmorency-Alcona ESD
2118 US-23 South
Alpena, MI 49707-4542

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	540,275.77	786,975.51	786,975.51
2003-2004 Fixed Carryforward	-3,727.69	-195,975.52	-195,975.52
Total Indirect Costs	544,003.46	982,951.03	982,951.03
2003-2004 Direct Costs	6,553,006.36	6,306,306.62	6,306,306.62
2005-2006 Rate	8.30*	15.59*	15.59**

Comparison:			
2005-2006 Actual Direct Costs	7,096,894.20	6,822,668.13	6,822,668.13
Indirect costs based on rate multiplied by actual direct costs	589,042.22	1,023,400.22	1,063,653.96
2005-2006 Actual Indirect Costs	430,244.09	704,470.16	704,470.16
2003-2004 Fixed Carry Forward	-3,727.69	-195,975.52	-195,975.52
Total Indirect Costs	433,971.78	900,445.68	900,445.68
Over/(Under) Recovery	155,070.44	122,954.54	163,208.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	430,244.09	704,470.16	704,470.16
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	155,070.44	122,954.54	163,208.28
Total Projected Indirect 2007-2008 (Numerator)	275,173.65	581,515.62	541,261.88
Direct Costs	7,096,894.20	6,822,668.13	6,822,668.13
Rate for 2007-2008	3.88*	8.52*	7.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 04010
Form R0418

Alpena Public Schools
2373 Gordon Road
Alpena, MI 49707-4627

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,355,638.44	5,131,914.16	5,131,914.16
2003-2004 Fixed Carryforward	130,491.93	-2,041,083.13	-2,041,083.13
Total Indirect Costs	1,225,146.51	7,172,997.29	7,172,997.29
2003-2004 Direct Costs	36,226,122.57	32,449,846.85	32,449,846.85
2005-2006 Rate	3.38*	22.10*	22.10**

Comparison:			
2005-2006 Actual Direct Costs	38,753,110.75	34,724,733.72	34,724,733.72
Indirect costs based on rate multiplied by actual direct costs	1,309,855.14	5,208,710.06	7,674,166.15
2005-2006 Actual Indirect Costs	1,308,527.40	5,336,904.43	5,336,904.43
2003-2004 Fixed Carry Forward	130,491.93	-2,041,083.13	-2,041,083.13
Total Indirect Costs	1,178,035.47	7,377,987.56	7,377,987.56
Over/(Under) Recovery	131,819.67	-2,169,277.50	296,178.59

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,308,527.40	5,336,904.43	5,336,904.43
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	131,819.67	-2,169,277.50	296,178.59
Total Projected Indirect 2007-2008 (Numerator)	1,176,707.73	7,506,181.93	5,040,725.84
Direct Costs	38,753,110.75	34,724,733.72	34,724,733.72
Rate for 2007-2008	3.04*	21.62*	14.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 04901
Form R0418

Bingham Academy
555 South Fifth Street
Alpena, MI 49707

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,294,105.21	888,293.61	888,293.61
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	20,066.53	425,878.13	425,878.13
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	20,066.53	425,878.13	425,878.13
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	20,066.53	425,878.13	425,878.13
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	20,066.53	425,878.13	425,878.13
Direct Costs	1,294,105.21	888,293.61	888,293.61
Rate for 2007-2008	1.55*	47.94*	47.94**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 05010
Form R0418

Alba Public Schools
P.O. Box 10
Alba, MI 49611-0010

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	57,703.72	222,253.17	222,253.17
2003-2004 Fixed Carryforward	-20,924.64	-154,272.85	-154,272.85
Total Indirect Costs	78,628.36	376,526.02	376,526.02
2003-2004 Direct Costs	1,378,144.93	1,213,595.48	1,213,595.48
2005-2006 Rate	5.71*	31.03*	31.03**

Comparison:			
2005-2006 Actual Direct Costs	1,665,302.75	1,462,032.73	1,462,032.73
Indirect costs based on rate multiplied by actual direct costs	95,088.79	219,304.91	365,508.18
2005-2006 Actual Indirect Costs	45,444.86	248,714.88	248,714.88
2003-2004 Fixed Carry Forward	-20,924.64	-154,272.85	-154,272.85
Total Indirect Costs	66,369.50	402,987.73	402,987.73
Over/(Under) Recovery	28,719.29	-183,682.82	-37,479.55

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	45,444.86	248,714.88	248,714.88
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	28,719.29	-183,682.82	-37,479.55
Total Projected Indirect 2007-2008 (Numerator)	16,725.57	432,397.70	286,194.43
Direct Costs	1,665,302.75	1,462,032.73	1,462,032.73
Rate for 2007-2008	1.00*	29.58*	19.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 05035
Form R0418

*** Final ***

Central Lake Public Schools
P.O. Box 128
Central Lake, MI 49622-0128

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	184,013.61	536,952.55	536,952.55
2003-2004 Fixed Carryforward	-75,970.64	-59,516.42	-59,516.42
Total Indirect Costs	259,984.25	596,468.97	596,468.97
2003-2004 Direct Costs	4,123,795.99	3,770,857.05	3,770,857.05
2005-2006 Rate	6.30*	15.82*	15.82**

Comparison:			
2005-2006 Actual Direct Costs	4,393,736.64	3,979,079.55	3,979,079.55
Indirect costs based on rate multiplied by actual direct costs	276,805.41	596,861.93	629,490.38
2005-2006 Actual Indirect Costs	214,958.01	629,615.10	629,615.10
2003-2004 Fixed Carry Forward	-75,970.64	-59,516.42	-59,516.42
Total Indirect Costs	290,928.65	689,131.52	689,131.52
Over/(Under) Recovery	-14,123.24	-92,269.59	-59,641.14

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	214,958.01	629,615.10	629,615.10
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-14,123.24	-92,269.59	-59,641.14
Total Projected Indirect 2007-2008 (Numerator)	229,081.25	721,884.69	689,256.24
Direct Costs	4,393,736.64	3,979,079.55	3,979,079.55
Rate for 2007-2008	5.21*	18.14*	17.32**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 05040
Form R0418

Bellaire Public Schools
204 W. Forest Home Avenue
Bellaire, MI 49615-9501

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	160,665.37	639,127.50	639,127.50
2003-2004 Fixed Carryforward	-27,578.19	-34,110.27	-34,110.27
Total Indirect Costs	188,243.56	673,237.77	673,237.77
2003-2004 Direct Costs	4,906,027.19	4,427,565.06	4,427,565.06
2005-2006 Rate	3.84*	15.21*	15.21**

Comparison:			
2005-2006 Actual Direct Costs	4,662,133.81	4,221,342.39	4,221,342.39
Indirect costs based on rate multiplied by actual direct costs	179,025.94	633,201.36	642,066.18
2005-2006 Actual Indirect Costs	133,187.02	573,978.44	573,978.44
2003-2004 Fixed Carry Forward	-27,578.19	-34,110.27	-34,110.27
Total Indirect Costs	160,765.21	608,088.71	608,088.71
Over/(Under) Recovery	18,260.73	25,112.65	33,977.47

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	133,187.02	573,978.44	573,978.44
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	18,260.73	25,112.65	33,977.47
Total Projected Indirect 2007-2008 (Numerator)	114,926.29	548,865.79	540,000.97
Direct Costs	4,662,133.81	4,221,342.39	4,221,342.39
Rate for 2007-2008	2.47*	13.00*	12.79**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 05060
Form R0418

Elk Rapids Schools
707 E. 3rd Street
Elk Rapids, MI 49629-9760

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	265,658.80	1,315,267.09	1,315,267.09
2003-2004 Fixed Carryforward	-136,624.50	-271,886.23	-271,886.23
Total Indirect Costs	402,283.30	1,587,153.32	1,587,153.32
2003-2004 Direct Costs	10,793,936.62	9,744,328.33	9,744,328.33
2005-2006 Rate	3.73*	16.29*	16.29**

Comparison:			
2005-2006 Actual Direct Costs	11,425,091.81	10,220,906.05	10,220,906.05
Indirect costs based on rate multiplied by actual direct costs	426,155.92	1,533,135.91	1,664,985.60
2005-2006 Actual Indirect Costs	307,624.96	1,511,810.72	1,511,810.72
2003-2004 Fixed Carry Forward	-136,624.50	-271,886.23	-271,886.23
Total Indirect Costs	444,249.46	1,783,696.95	1,783,696.95
Over/(Under) Recovery	-18,093.54	-250,561.04	-118,711.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	307,624.96	1,511,810.72	1,511,810.72
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-18,093.54	-250,561.04	-118,711.35
Total Projected Indirect 2007-2008 (Numerator)	325,718.50	1,762,371.76	1,630,522.07
Direct Costs	11,425,091.81	10,220,906.05	10,220,906.05
Rate for 2007-2008	2.85*	17.24*	15.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 05065
Form R0418

*** Final ***

Ellsworth Community School
9467 Park Street
Ellsworth, MI 49729-9679

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	29,986.00	232,443.73	232,443.73
2003-2004 Fixed Carryforward	7,239.97	-2,811.88	-2,811.88
Total Indirect Costs	22,746.03	235,255.61	235,255.61
2003-2004 Direct Costs	2,100,168.06	1,897,710.33	1,897,710.33
2005-2006 Rate	1.08*	12.40*	12.40**

Comparison:			
2005-2006 Actual Direct Costs	2,249,614.78	2,046,839.78	2,046,839.78
Indirect costs based on rate multiplied by actual direct costs	24,295.84	253,808.13	253,808.13
2005-2006 Actual Indirect Costs	31,819.75	234,594.75	234,594.75
2003-2004 Fixed Carry Forward	7,239.97	-2,811.88	-2,811.88
Total Indirect Costs	24,579.78	237,406.63	237,406.63
Over/(Under) Recovery	-283.94	16,401.50	16,401.50

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	31,819.75	234,594.75	234,594.75
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-283.94	16,401.50	16,401.50
Total Projected Indirect 2007-2008 (Numerator)	32,103.69	218,193.25	218,193.25
Direct Costs	2,249,614.78	2,046,839.78	2,046,839.78
Rate for 2007-2008	1.43*	10.66*	10.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 05070
Form R0418

Mancelona Public Schools
P.O. Box 739
Mancelona, MI 49659-0739

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	297,357.00	1,136,134.34	1,136,134.34
2003-2004 Fixed Carryforward	23,592.03	-61,990.34	-61,990.34
Total Indirect Costs	273,764.97	1,198,124.68	1,198,124.68
2003-2004 Direct Costs	9,001,624.03	8,162,846.69	8,162,846.69
2005-2006 Rate	3.04*	14.68*	14.68**

Comparison:			
2005-2006 Actual Direct Costs	9,933,439.40	8,996,881.46	8,996,881.46
Indirect costs based on rate multiplied by actual direct costs	301,976.56	1,320,742.20	1,320,742.20
2005-2006 Actual Indirect Costs	372,445.91	1,309,003.85	1,309,003.85
2003-2004 Fixed Carry Forward	23,592.03	-61,990.34	-61,990.34
Total Indirect Costs	348,853.88	1,370,994.19	1,370,994.19
Over/(Under) Recovery	-46,877.32	-50,251.99	-50,251.99

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	372,445.91	1,309,003.85	1,309,003.85
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-46,877.32	-50,251.99	-50,251.99
Total Projected Indirect 2007-2008 (Numerator)	419,323.23	1,359,255.84	1,359,255.84
Direct Costs	9,933,439.40	8,996,881.46	8,996,881.46
Rate for 2007-2008	4.22*	15.11*	15.11**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 05901
Form R0418

Concord Academy: Antrim
5055 Corey Road
Mancelona, MI 49659-9467

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	78,808.00	158,096.00	158,096.00
2003-2004 Fixed Carryforward	0.00	-88,658.30	-88,658.30
Total Indirect Costs	78,808.00	246,754.30	246,754.30
2003-2004 Direct Costs	1,080,246.00	1,000,958.00	1,000,958.00
2005-2006 Rate	7.30*	24.65*	24.65**

Comparison:			
2005-2006 Actual Direct Costs	1,051,280.00	961,703.00	961,703.00
Indirect costs based on rate multiplied by actual direct costs	76,743.44	144,255.45	237,059.79
2005-2006 Actual Indirect Costs	0.00	89,577.00	89,577.00
2003-2004 Fixed Carry Forward	0.00	-88,658.30	-88,658.30
Total Indirect Costs	0.00	178,235.30	178,235.30
Over/(Under) Recovery	76,743.44	-33,979.85	58,824.49

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	89,577.00	89,577.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	76,743.44	-33,979.85	58,824.49
Total Projected Indirect 2007-2008 (Numerator)	-76,743.44	123,556.85	30,752.51
Direct Costs	1,051,280.00	961,703.00	961,703.00
Rate for 2007-2008	0.00*	12.85*	3.20**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 06010
Form R0418

Arenac Eastern School District
P.O. Box 98
Twining, MI 48766-0098

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	34,049.50	313,921.24	313,921.24
2003-2004 Fixed Carryforward	-11,661.60	-20,940.76	-20,940.76
Total Indirect Costs	45,711.10	334,862.00	334,862.00
2003-2004 Direct Costs	3,498,109.16	3,218,237.42	3,218,237.42
2005-2006 Rate	1.31*	10.41*	10.41**

Comparison:			
2005-2006 Actual Direct Costs	3,305,433.53	2,985,546.27	2,985,546.27
Indirect costs based on rate multiplied by actual direct costs	43,301.18	310,795.37	310,795.37
2005-2006 Actual Indirect Costs	49,580.19	369,467.45	369,467.45
2003-2004 Fixed Carry Forward	-11,661.60	-20,940.76	-20,940.76
Total Indirect Costs	61,241.79	390,408.21	390,408.21
Over/(Under) Recovery	-17,940.61	-79,612.84	-79,612.84

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	49,580.19	369,467.45	369,467.45
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-17,940.61	-79,612.84	-79,612.84
Total Projected Indirect 2007-2008 (Numerator)	67,520.80	449,080.29	449,080.29
Direct Costs	3,305,433.53	2,985,546.27	2,985,546.27
Rate for 2007-2008	2.04*	15.04*	15.04**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 06020
Form R0418

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

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	97,968.90	516,093.19	516,093.19
2003-2004 Fixed Carryforward	14,397.95	-50,846.56	-50,846.56
Total Indirect Costs	83,570.95	566,939.75	566,939.75
2003-2004 Direct Costs	4,161,507.01	3,743,382.72	3,743,382.72
2005-2006 Rate	2.01*	15.15*	15.15**

Comparison:			
2005-2006 Actual Direct Costs	4,109,745.19	3,668,768.75	3,668,768.75
Indirect costs based on rate multiplied by actual direct costs	82,605.88	550,315.31	555,818.47
2005-2006 Actual Indirect Costs	116,727.92	557,704.36	557,704.36
2003-2004 Fixed Carry Forward	14,397.95	-50,846.56	-50,846.56
Total Indirect Costs	102,329.97	608,550.92	608,550.92
Over/(Under) Recovery	-19,724.09	-58,235.61	-52,732.45

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	116,727.92	557,704.36	557,704.36
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-19,724.09	-58,235.61	-52,732.45
Total Projected Indirect 2007-2008 (Numerator)	136,452.01	615,939.97	610,436.81
Direct Costs	4,109,745.19	3,668,768.75	3,668,768.75
Rate for 2007-2008	3.32*	16.79*	16.64**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 06050
Form R0418

Standish-Sterling Community Schools
3789 Wyatt Road
Standish, MI 48658-9120

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	480,560.75	1,959,024.77	1,959,024.77
2003-2004 Fixed Carryforward	-219,037.29	-462,380.73	-462,380.73
Total Indirect Costs	699,598.04	2,421,405.50	2,421,405.50
2003-2004 Direct Costs	13,939,290.92	12,460,826.90	12,460,826.90
2005-2006 Rate	5.02*	19.43*	19.43**

Comparison:			
2005-2006 Actual Direct Costs	15,052,043.35	13,420,800.43	13,420,800.43
Indirect costs based on rate multiplied by actual direct costs	755,612.58	2,013,120.06	2,607,661.52
2005-2006 Actual Indirect Costs	511,419.96	2,142,662.88	2,142,662.88
2003-2004 Fixed Carry Forward	-219,037.29	-462,380.73	-462,380.73
Total Indirect Costs	730,457.25	2,605,043.61	2,605,043.61
Over/(Under) Recovery	25,155.33	-591,923.55	2,617.91

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	511,419.96	2,142,662.88	2,142,662.88
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	25,155.33	-591,923.55	2,617.91
Total Projected Indirect 2007-2008 (Numerator)	486,264.63	2,734,586.43	2,140,044.97
Direct Costs	15,052,043.35	13,420,800.43	13,420,800.43
Rate for 2007-2008	3.23*	20.38*	15.95**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 07010
Form R0418

Arvon Township School District
21798 Skanee Road
Skanee, MI 49962-9049

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	10,662.04	35,234.40	35,234.40
2003-2004 Fixed Carryforward	0.00	-15,600.81	-15,600.81
Total Indirect Costs	10,662.04	50,835.21	50,835.21
2003-2004 Direct Costs	220,940.65	196,368.29	196,368.29
2005-2006 Rate	4.83*	25.89*	25.89**

Comparison:			
2005-2006 Actual Direct Costs	280,161.00	256,454.00	256,454.00
Indirect costs based on rate multiplied by actual direct costs	13,531.78	38,468.10	64,113.50
2005-2006 Actual Indirect Costs	10,703.00	34,410.00	34,410.00
2003-2004 Fixed Carry Forward	0.00	-15,600.81	-15,600.81
Total Indirect Costs	10,703.00	50,010.81	50,010.81
Over/(Under) Recovery	2,828.78	-11,542.71	14,102.69

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	10,703.00	34,410.00	34,410.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	2,828.78	-11,542.71	14,102.69
Total Projected Indirect 2007-2008 (Numerator)	7,874.22	45,952.71	20,307.31
Direct Costs	280,161.00	256,454.00	256,454.00
Rate for 2007-2008	2.81*	17.92*	7.92**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 07020
Form R0418

Baraga Area Schools
P.O. Box 428
Baraga, MI 49908-0428

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	141,911.35	687,789.19	687,789.19
2003-2004 Fixed Carryforward	-71,312.96	-170,122.54	-170,122.54
Total Indirect Costs	213,224.31	857,911.73	857,911.73
2003-2004 Direct Costs	4,958,488.85	4,412,611.01	4,412,611.01
2005-2006 Rate	4.30*	19.44*	19.44**

Comparison:			
2005-2006 Actual Direct Costs	5,492,096.95	4,882,455.86	4,882,455.86
Indirect costs based on rate multiplied by actual direct costs	236,160.17	732,368.38	949,149.42
2005-2006 Actual Indirect Costs	139,065.46	748,706.55	748,706.55
2003-2004 Fixed Carry Forward	-71,312.96	-170,122.54	-170,122.54
Total Indirect Costs	210,378.42	918,829.09	918,829.09
Over/(Under) Recovery	25,781.75	-186,460.71	30,320.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	139,065.46	748,706.55	748,706.55
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	25,781.75	-186,460.71	30,320.33
Total Projected Indirect 2007-2008 (Numerator)	113,283.71	935,167.26	718,386.22
Direct Costs	5,492,096.95	4,882,455.86	4,882,455.86
Rate for 2007-2008	2.06*	19.15*	14.71**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 07040
Form R0418

L'Anse Area Schools
201 N. 4th Street
L'Anse, MI 49946-1447

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	213,204.11	910,309.01	910,309.01
2003-2004 Fixed Carryforward	-98,910.03	-128,950.38	-128,950.38
Total Indirect Costs	312,114.14	1,039,259.39	1,039,259.39
2003-2004 Direct Costs	6,285,095.77	5,587,990.87	5,587,990.87
2005-2006 Rate	4.97*	18.60*	18.60**

Comparison:			
2005-2006 Actual Direct Costs	6,372,783.40	5,642,579.74	5,642,579.74
Indirect costs based on rate multiplied by actual direct costs	316,727.33	846,386.96	1,049,519.83
2005-2006 Actual Indirect Costs	245,464.11	975,667.77	975,667.77
2003-2004 Fixed Carry Forward	-98,910.03	-128,950.38	-128,950.38
Total Indirect Costs	344,374.14	1,104,618.15	1,104,618.15
Over/(Under) Recovery	-27,646.81	-258,231.19	-55,098.32

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	245,464.11	975,667.77	975,667.77
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-27,646.81	-258,231.19	-55,098.32
Total Projected Indirect 2007-2008 (Numerator)	273,110.92	1,233,898.96	1,030,766.09
Direct Costs	6,372,783.40	5,642,579.74	5,642,579.74
Rate for 2007-2008	4.29*	21.87*	18.27**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 08000
Form R0418

Barry ISD
535 W. Woodlawn Avenue
Hastings, MI 49058-1038

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	173,937.49	227,475.18	227,475.18
2003-2004 Fixed Carryforward	31,004.74	76,707.23	76,707.23
Total Indirect Costs	142,932.75	150,767.95	150,767.95
2003-2004 Direct Costs	3,713,710.96	3,660,173.27	3,660,173.27
2005-2006 Rate	3.85*	4.12*	4.12**

Comparison:			
2005-2006 Actual Direct Costs	4,524,223.55	4,466,928.67	4,466,928.67
Indirect costs based on rate multiplied by actual direct costs	174,182.61	184,037.46	184,037.46
2005-2006 Actual Indirect Costs	246,541.09	303,835.97	303,835.97
2003-2004 Fixed Carry Forward	31,004.74	76,707.23	76,707.23
Total Indirect Costs	215,536.35	227,128.74	227,128.74
Over/(Under) Recovery	-41,353.74	-43,091.28	-43,091.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	246,541.09	303,835.97	303,835.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-41,353.74	-43,091.28	-43,091.28
Total Projected Indirect 2007-2008 (Numerator)	287,894.83	346,927.25	346,927.25
Direct Costs	4,524,223.55	4,466,928.67	4,466,928.67
Rate for 2007-2008	6.36*	7.77*	7.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 08010
Form R0418

*** Final ***

Delton-Kellogg School District
327 N. Grove Street
Delton, MI 49046-9771

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	419,023.87	2,014,422.19	2,014,422.19
2003-2004 Fixed Carryforward	-200,123.97	-322,223.39	-322,223.39
Total Indirect Costs	619,147.84	2,336,645.58	2,336,645.58
2003-2004 Direct Costs	15,235,037.24	13,639,638.92	13,639,638.92
2005-2006 Rate	4.06*	17.13*	17.13**

Comparison:			
2005-2006 Actual Direct Costs	15,489,503.33	13,810,634.14	13,810,634.14
Indirect costs based on rate multiplied by actual direct costs	628,873.84	2,071,595.12	2,365,761.63
2005-2006 Actual Indirect Costs	429,637.84	2,108,507.03	2,108,507.03
2003-2004 Fixed Carry Forward	-200,123.97	-322,223.39	-322,223.39
Total Indirect Costs	629,761.81	2,430,730.42	2,430,730.42
Over/(Under) Recovery	-887.97	-359,135.30	-64,968.79

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	429,637.84	2,108,507.03	2,108,507.03
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-887.97	-359,135.30	-64,968.79
Total Projected Indirect 2007-2008 (Numerator)	430,525.81	2,467,642.33	2,173,475.82
Direct Costs	15,489,503.33	13,810,634.14	13,810,634.14
Rate for 2007-2008	2.78*	17.87*	15.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 08030
Form R0418

*** Final ***

Hastings Area School District
232 W. Grand Street
Hastings, MI 49058-2298

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	540,283.20	3,283,200.08	3,283,200.08
2003-2004 Fixed Carryforward	-320,550.35	-468,853.70	-468,853.70
Total Indirect Costs	860,833.55	3,752,053.78	3,752,053.78
2003-2004 Direct Costs	23,492,610.93	20,749,694.05	20,749,694.05
2005-2006 Rate	3.66*	18.08*	18.08**

Comparison:			
2005-2006 Actual Direct Costs	24,774,705.32	21,773,297.15	21,773,297.15
Indirect costs based on rate multiplied by actual direct costs	906,754.21	3,265,994.57	3,936,612.12
2005-2006 Actual Indirect Costs	619,445.57	3,620,853.74	3,620,853.74
2003-2004 Fixed Carry Forward	-320,550.35	-468,853.70	-468,853.70
Total Indirect Costs	939,995.92	4,089,707.44	4,089,707.44
Over/(Under) Recovery	-33,241.71	-823,712.87	-153,095.32

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	619,445.57	3,620,853.74	3,620,853.74
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-33,241.71	-823,712.87	-153,095.32
Total Projected Indirect 2007-2008 (Numerator)	652,687.28	4,444,566.61	3,773,949.06
Direct Costs	24,774,705.32	21,773,297.15	21,773,297.15
Rate for 2007-2008	2.63*	20.41*	17.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 08050
Form R0418

Thornapple Kellogg School District
10051 Green Lake Road
Middleville, MI 49333

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	480,038.98	2,553,669.21	2,553,669.21
2003-2004 Fixed Carryforward	-132,124.42	-231,306.86	-231,306.86
Total Indirect Costs	612,163.40	2,784,976.07	2,784,976.07
2003-2004 Direct Costs	21,661,270.22	19,587,639.99	19,587,639.99
2005-2006 Rate	2.83*	14.22*	14.22**

Comparison:			
2005-2006 Actual Direct Costs	22,203,758.36	19,887,542.19	19,887,542.19
Indirect costs based on rate multiplied by actual direct costs	628,366.36	2,828,008.50	2,828,008.50
2005-2006 Actual Indirect Costs	506,470.55	2,822,686.72	2,822,686.72
2003-2004 Fixed Carry Forward	-132,124.42	-231,306.86	-231,306.86
Total Indirect Costs	638,594.97	3,053,993.58	3,053,993.58
Over/(Under) Recovery	-10,228.61	-225,985.08	-225,985.08

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	506,470.55	2,822,686.72	2,822,686.72
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-10,228.61	-225,985.08	-225,985.08
Total Projected Indirect 2007-2008 (Numerator)	516,699.16	3,048,671.80	3,048,671.80
Direct Costs	22,203,758.36	19,887,542.19	19,887,542.19
Rate for 2007-2008	2.33*	15.33*	15.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 09000
Form R0418

Bay-Arenac ISD
4228 2 Mile Road
Bay City, MI 48706-2397

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,708,763.14	3,129,629.89	3,129,629.89
2003-2004 Fixed Carryforward	14,242.98	-1,457,367.80	-1,457,367.80
Total Indirect Costs	1,694,520.16	4,586,997.69	4,586,997.69
2003-2004 Direct Costs	18,110,540.68	16,689,673.93	16,689,673.93
2005-2006 Rate	9.36*	27.48*	27.48**

Comparison:			
2005-2006 Actual Direct Costs	21,987,987.57	20,461,034.49	20,461,034.49
Indirect costs based on rate multiplied by actual direct costs	2,058,075.64	3,069,155.17	5,115,258.62
2005-2006 Actual Indirect Costs	1,684,267.28	3,211,220.36	3,211,220.36
2003-2004 Fixed Carry Forward	14,242.98	-1,457,367.80	-1,457,367.80
Total Indirect Costs	1,670,024.30	4,668,588.16	4,668,588.16
Over/(Under) Recovery	388,051.34	-1,599,432.99	446,670.46

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,684,267.28	3,211,220.36	3,211,220.36
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	388,051.34	-1,599,432.99	446,670.46
Total Projected Indirect 2007-2008 (Numerator)	1,296,215.94	4,810,653.35	2,764,549.90
Direct Costs	21,987,987.57	20,461,034.49	20,461,034.49
Rate for 2007-2008	5.90*	23.51*	13.51**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 09010
Form R0418

Bay City School District
910 N. Walnut Street
Bay City, MI 48706-3773

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,907,900.41	10,435,702.90	10,435,702.90
2003-2004 Fixed Carryforward	-1,662,983.40	-2,244,103.31	-2,244,103.31
Total Indirect Costs	4,570,883.81	12,679,806.21	12,679,806.21
2003-2004 Direct Costs	72,689,394.51	65,161,592.02	65,161,592.02
2005-2006 Rate	6.29*	19.46*	19.46**

Comparison:			
2005-2006 Actual Direct Costs	72,054,809.11	63,880,036.66	63,880,036.66
Indirect costs based on rate multiplied by actual direct costs	4,532,247.49	9,582,005.50	12,431,055.13
2005-2006 Actual Indirect Costs	2,310,877.48	10,485,649.93	10,485,649.93
2003-2004 Fixed Carry Forward	-1,662,983.40	-2,244,103.31	-2,244,103.31
Total Indirect Costs	3,973,860.88	12,729,753.24	12,729,753.24
Over/(Under) Recovery	558,386.61	-3,147,747.74	-298,698.11

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,310,877.48	10,485,649.93	10,485,649.93
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	558,386.61	-3,147,747.74	-298,698.11
Total Projected Indirect 2007-2008 (Numerator)	1,752,490.87	13,633,397.67	10,784,348.04
Direct Costs	72,054,809.11	63,880,036.66	63,880,036.66
Rate for 2007-2008	2.43*	21.34*	16.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 09030
Form R0418

*** Final ***

Bangor Township Schools
3520 Old Kawkawlin Road
Bay City, MI 48706-2039

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	504,447.05	2,413,472.03	2,413,472.03
2003-2004 Fixed Carryforward	-83,474.05	-75,731.37	-75,731.37
Total Indirect Costs	587,921.10	2,489,203.40	2,489,203.40
2003-2004 Direct Costs	18,998,759.54	17,089,734.56	17,089,734.56
2005-2006 Rate	3.09*	14.57*	14.57**

Comparison:			
2005-2006 Actual Direct Costs	19,924,568.77	17,892,473.95	17,892,473.95
Indirect costs based on rate multiplied by actual direct costs	615,669.17	2,606,933.45	2,606,933.45
2005-2006 Actual Indirect Costs	309,585.71	2,341,680.53	2,341,680.53
2003-2004 Fixed Carry Forward	-83,474.05	-75,731.37	-75,731.37
Total Indirect Costs	393,059.76	2,417,411.90	2,417,411.90
Over/(Under) Recovery	222,609.41	189,521.55	189,521.55

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	309,585.71	2,341,680.53	2,341,680.53
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	222,609.41	189,521.55	189,521.55
Total Projected Indirect 2007-2008 (Numerator)	86,976.30	2,152,158.98	2,152,158.98
Direct Costs	19,924,568.77	17,892,473.95	17,892,473.95
Rate for 2007-2008	0.44*	12.03*	12.03**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 09050
Form R0418

Essexville-Hampton Public Schools
303 Pine Street
Essexville, MI 48732-1598

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	438,035.28	1,962,854.10	1,962,854.10
2003-2004 Fixed Carryforward	-251,428.84	-132,769.51	-132,769.51
Total Indirect Costs	689,464.12	2,095,623.61	2,095,623.61
2003-2004 Direct Costs	15,086,074.79	13,561,255.97	13,561,255.97
2005-2006 Rate	4.57*	15.45*	15.45**

Comparison:			
2005-2006 Actual Direct Costs	15,579,532.52	13,933,428.78	13,933,428.78
Indirect costs based on rate multiplied by actual direct costs	711,984.64	2,090,014.32	2,152,714.75
2005-2006 Actual Indirect Costs	403,070.22	2,049,173.96	2,049,173.96
2003-2004 Fixed Carry Forward	-251,428.84	-132,769.51	-132,769.51
Total Indirect Costs	654,499.06	2,181,943.47	2,181,943.47
Over/(Under) Recovery	57,485.58	-91,929.15	-29,228.72

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	403,070.22	2,049,173.96	2,049,173.96
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	57,485.58	-91,929.15	-29,228.72
Total Projected Indirect 2007-2008 (Numerator)	345,584.64	2,141,103.11	2,078,402.68
Direct Costs	15,579,532.52	13,933,428.78	13,933,428.78
Rate for 2007-2008	2.22*	15.37*	14.92**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 09090
Form R0418

Pinconning Area Schools
605 W. 5th Street
Pinconning, MI 48650-8712

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	391,990.00	1,796,788.44	1,796,788.44
2003-2004 Fixed Carryforward	-148,041.57	-223,304.76	-223,304.76
Total Indirect Costs	540,031.57	2,020,093.20	2,020,093.20
2003-2004 Direct Costs	14,874,972.15	13,470,173.71	13,470,173.71
2005-2006 Rate	3.63*	15.00*	15.00**

Comparison:			
2005-2006 Actual Direct Costs	14,510,327.88	13,243,771.01	13,243,771.01
Indirect costs based on rate multiplied by actual direct costs	526,724.90	1,986,565.65	1,986,565.65
2005-2006 Actual Indirect Costs	334,498.49	1,601,055.36	1,601,055.36
2003-2004 Fixed Carry Forward	-148,041.57	-223,304.76	-223,304.76
Total Indirect Costs	482,540.06	1,824,360.12	1,824,360.12
Over/(Under) Recovery	44,184.84	162,205.53	162,205.53

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	334,498.49	1,601,055.36	1,601,055.36
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	44,184.84	162,205.53	162,205.53
Total Projected Indirect 2007-2008 (Numerator)	290,313.65	1,438,849.83	1,438,849.83
Direct Costs	14,510,327.88	13,243,771.01	13,243,771.01
Rate for 2007-2008	2.00*	10.86*	10.86**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 09901
Form R0418

Bay-Arenac Community High School
1608 Hudson Street
Essexville, MI 48732-1363

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	93,834.77	93,834.77
2003-2004 Fixed Carryforward	10,786.08	-12,704.89	-12,704.89
Total Indirect Costs	-10,786.08	106,539.66	106,539.66
2003-2004 Direct Costs	992,701.23	898,866.46	898,866.46
2005-2006 Rate	0.00*	11.85*	11.85**

Comparison:			
2005-2006 Actual Direct Costs	1,047,976.49	941,824.18	941,824.18
Indirect costs based on rate multiplied by actual direct costs	0.00	111,606.17	111,606.17
2005-2006 Actual Indirect Costs	0.00	106,152.31	106,152.31
2003-2004 Fixed Carry Forward	10,786.08	-12,704.89	-12,704.89
Total Indirect Costs	-10,786.08	118,857.20	118,857.20
Over/(Under) Recovery	0.00	-7,251.03	-7,251.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	106,152.31	106,152.31
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-7,251.03	-7,251.03
Total Projected Indirect 2007-2008 (Numerator)	0.00	113,403.34	113,403.34
Direct Costs	1,047,976.49	941,824.18	941,824.18
Rate for 2007-2008	0.00*	12.04*	12.04**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 09902
Form R0418

Bay County PSA
1110 State Street
Bay City, MI 48706-3669

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	14,774.16	278,972.39	278,972.39
2003-2004 Fixed Carryforward	0.00	-179,376.25	-179,376.25
Total Indirect Costs	14,774.16	458,348.64	458,348.64
2003-2004 Direct Costs	1,910,415.50	1,646,217.27	1,646,217.27
2005-2006 Rate	0.77*	27.84*	27.84**

Comparison:			
2005-2006 Actual Direct Costs	2,470,031.66	2,287,430.53	2,287,430.53
Indirect costs based on rate multiplied by actual direct costs	19,019.24	343,114.58	571,857.63
2005-2006 Actual Indirect Costs	16,243.55	198,844.68	198,844.68
2003-2004 Fixed Carry Forward	0.00	-179,376.25	-179,376.25
Total Indirect Costs	16,243.55	378,220.93	378,220.93
Over/(Under) Recovery	2,775.69	-35,106.35	193,636.70

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	16,243.55	198,844.68	198,844.68
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	2,775.69	-35,106.35	193,636.70
Total Projected Indirect 2007-2008 (Numerator)	13,467.86	233,951.03	5,207.98
Direct Costs	2,470,031.66	2,287,430.53	2,287,430.53
Rate for 2007-2008	0.55*	10.23*	0.23**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 10015
Form R0418

Benzie County Central Schools
P.O. Box 240
Benzonia, MI 49616-0240

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	360,125.88	1,879,713.79	1,879,713.79
2003-2004 Fixed Carryforward	-166,619.54	-465,630.17	-465,630.17
Total Indirect Costs	526,745.42	2,345,343.96	2,345,343.96
2003-2004 Direct Costs	14,508,773.27	12,989,185.36	12,989,185.36
2005-2006 Rate	3.63*	18.06*	18.06**

Comparison:			
2005-2006 Actual Direct Costs	16,239,458.93	14,543,003.75	14,543,003.75
Indirect costs based on rate multiplied by actual direct costs	589,492.36	2,181,450.56	2,626,466.48
2005-2006 Actual Indirect Costs	407,353.20	2,103,808.38	2,103,808.38
2003-2004 Fixed Carry Forward	-166,619.54	-465,630.17	-465,630.17
Total Indirect Costs	573,972.74	2,569,438.55	2,569,438.55
Over/(Under) Recovery	15,519.62	-387,987.99	57,027.93

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	407,353.20	2,103,808.38	2,103,808.38
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	15,519.62	-387,987.99	57,027.93
Total Projected Indirect 2007-2008 (Numerator)	391,833.58	2,491,796.37	2,046,780.45
Direct Costs	16,239,458.93	14,543,003.75	14,543,003.75
Rate for 2007-2008	2.41*	17.13*	14.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 10025
Form R0418

*** Final ***

Frankfort-Elberta Area Schools
534 11th Street
Frankfort, MI 49635-9348

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	41,397.19	457,751.93	457,751.93
2003-2004 Fixed Carryforward	40,417.29	69,257.00	69,257.00
Total Indirect Costs	979.90	388,494.93	388,494.93
2003-2004 Direct Costs	5,019,293.09	4,602,938.35	4,602,938.35
2005-2006 Rate	0.02*	8.44*	8.44**

Comparison:			
2005-2006 Actual Direct Costs	5,178,624.43	4,674,008.94	4,674,008.94
Indirect costs based on rate multiplied by actual direct costs	1,035.72	394,486.35	394,486.35
2005-2006 Actual Indirect Costs	79,252.12	583,867.61	583,867.61
2003-2004 Fixed Carry Forward	40,417.29	69,257.00	69,257.00
Total Indirect Costs	38,834.83	514,610.61	514,610.61
Over/(Under) Recovery	-37,799.11	-120,124.26	-120,124.26

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	79,252.12	583,867.61	583,867.61
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-37,799.11	-120,124.26	-120,124.26
Total Projected Indirect 2007-2008 (Numerator)	117,051.23	703,991.87	703,991.87
Direct Costs	5,178,624.43	4,674,008.94	4,674,008.94
Rate for 2007-2008	2.26*	15.06*	15.06**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11000
Form R0418

Berrien ISD
711 St. Joseph Avenue
Berrien Springs, MI 49103-1602

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,615,622.42	2,760,391.26	2,760,391.26
2003-2004 Fixed Carryforward	-17,368.69	77,797.51	77,797.51
Total Indirect Costs	1,632,991.11	2,682,593.75	2,682,593.75
2003-2004 Direct Costs	28,099,000.62	26,954,231.78	26,954,231.78
2005-2006 Rate	5.81*	9.95*	9.95**

Comparison:			
2005-2006 Actual Direct Costs	33,180,174.36	31,995,115.74	31,995,115.74
Indirect costs based on rate multiplied by actual direct costs	1,927,768.13	3,183,514.02	3,183,514.02
2005-2006 Actual Indirect Costs	2,023,324.80	3,208,383.42	3,208,383.42
2003-2004 Fixed Carry Forward	-17,368.69	77,797.51	77,797.51
Total Indirect Costs	2,040,693.49	3,130,585.91	3,130,585.91
Over/(Under) Recovery	-112,925.36	52,928.11	52,928.11

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,023,324.80	3,208,383.42	3,208,383.42
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-112,925.36	52,928.11	52,928.11
Total Projected Indirect 2007-2008 (Numerator)	2,136,250.16	3,155,455.31	3,155,455.31
Direct Costs	33,180,174.36	31,995,115.74	31,995,115.74
Rate for 2007-2008	6.44*	9.86*	9.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11010
Form R0418

*** Final ***

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

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,064,540.43	7,541,869.04	7,541,869.04
2003-2004 Fixed Carryforward	-884,736.07	-4,708,067.08	-4,708,067.08
Total Indirect Costs	2,949,276.50	12,249,936.12	12,249,936.12
2003-2004 Direct Costs	47,762,754.99	42,285,426.38	42,285,426.38
2005-2006 Rate	6.17*	28.97*	28.97**

Comparison:			
2005-2006 Actual Direct Costs	44,300,492.99	40,679,099.42	40,679,099.42
Indirect costs based on rate multiplied by actual direct costs	2,733,340.42	6,101,864.91	10,169,774.86
2005-2006 Actual Indirect Costs	1,706,020.99	5,327,414.56	5,327,414.56
2003-2004 Fixed Carry Forward	-884,736.07	-4,708,067.08	-4,708,067.08
Total Indirect Costs	2,590,757.06	10,035,481.64	10,035,481.64
Over/(Under) Recovery	142,583.36	-3,933,616.73	134,293.22

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,706,020.99	5,327,414.56	5,327,414.56
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	142,583.36	-3,933,616.73	134,293.22
Total Projected Indirect 2007-2008 (Numerator)	1,563,437.63	9,261,031.29	5,193,121.34
Direct Costs	44,300,492.99	40,679,099.42	40,679,099.42
Rate for 2007-2008	3.53*	22.77*	12.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11020
Form R0418

St. Joseph Public Schools
3275 Lincoln Avenue
St. Joseph, MI 49085

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	476,446.40	3,582,173.06	3,582,173.06
2003-2004 Fixed Carryforward	-25,849.96	-3,909,523.06	-3,909,523.06
Total Indirect Costs	502,296.36	7,491,696.12	7,491,696.12
2003-2004 Direct Costs	20,994,280.00	17,888,553.34	17,888,553.34
2005-2006 Rate	2.39*	41.88*	41.88**

Comparison:			
2005-2006 Actual Direct Costs	22,327,537.57	19,625,928.20	19,625,928.20
Indirect costs based on rate multiplied by actual direct costs	533,628.15	2,943,889.23	4,906,482.05
2005-2006 Actual Indirect Costs	627,811.25	3,329,420.62	3,329,420.62
2003-2004 Fixed Carry Forward	-25,849.96	-3,909,523.06	-3,909,523.06
Total Indirect Costs	653,661.21	7,238,943.68	7,238,943.68
Over/(Under) Recovery	-120,033.06	-4,295,054.45	-2,332,461.63

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	627,811.25	3,329,420.62	3,329,420.62
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-120,033.06	-4,295,054.45	-2,332,461.63
Total Projected Indirect 2007-2008 (Numerator)	747,844.31	7,624,475.07	5,661,882.25
Direct Costs	22,327,537.57	19,625,928.20	19,625,928.20
Rate for 2007-2008	3.35*	38.85*	28.85**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11030
Form R0418

Lakeshore School District (Berrien)
5771 Cleveland Avenue
Stevensville, MI 49127-9497

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	414,689.82	2,672,167.37	2,672,167.37
2003-2004 Fixed Carryforward	191,328.69	-888,602.59	-888,602.59
Total Indirect Costs	223,361.13	3,560,769.96	3,560,769.96
2003-2004 Direct Costs	19,957,589.40	17,700,111.85	17,700,111.85
2005-2006 Rate	1.12*	20.12*	20.12**

Comparison:			
2005-2006 Actual Direct Costs	20,875,835.75	18,615,752.39	18,615,752.39
Indirect costs based on rate multiplied by actual direct costs	233,809.36	2,792,362.86	3,745,489.38
2005-2006 Actual Indirect Costs	392,367.79	2,652,451.15	2,652,451.15
2003-2004 Fixed Carry Forward	191,328.69	-888,602.59	-888,602.59
Total Indirect Costs	201,039.10	3,541,053.74	3,541,053.74
Over/(Under) Recovery	32,770.26	-748,690.88	204,435.64

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	392,367.79	2,652,451.15	2,652,451.15
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	32,770.26	-748,690.88	204,435.64
Total Projected Indirect 2007-2008 (Numerator)	359,597.53	3,401,142.03	2,448,015.51
Direct Costs	20,875,835.75	18,615,752.39	18,615,752.39
Rate for 2007-2008	1.72*	18.27*	13.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11033
Form R0418

*** Final ***

River Valley School District
15480 Three Oaks Road
Three Oaks, MI 49128

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	370,108.54	1,336,664.48	1,336,664.48
2003-2004 Fixed Carryforward	-118,815.25	-458,317.49	-458,317.49
Total Indirect Costs	488,923.79	1,794,981.97	1,794,981.97
2003-2004 Direct Costs	8,246,282.57	7,279,726.63	7,279,726.63
2005-2006 Rate	5.93*	24.66*	24.66**

Comparison:			
2005-2006 Actual Direct Costs	7,689,060.68	7,006,096.71	7,006,096.71
Indirect costs based on rate multiplied by actual direct costs	455,961.30	1,050,914.51	1,727,703.45
2005-2006 Actual Indirect Costs	272,968.30	955,932.27	955,932.27
2003-2004 Fixed Carry Forward	-118,815.25	-458,317.49	-458,317.49
Total Indirect Costs	391,783.55	1,414,249.76	1,414,249.76
Over/(Under) Recovery	64,177.75	-363,335.25	313,453.69

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	272,968.30	955,932.27	955,932.27
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	64,177.75	-363,335.25	313,453.69
Total Projected Indirect 2007-2008 (Numerator)	208,790.55	1,319,267.52	642,478.58
Direct Costs	7,689,060.68	7,006,096.71	7,006,096.71
Rate for 2007-2008	2.72*	18.83*	9.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11160
Form R0418

*** Final ***

Galien Township School District
P.O. Box 248
Galien, MI 49113-0248

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	262,166.58	262,166.58
2003-2004 Fixed Carryforward	0.00	96,532.68	96,532.68
Total Indirect Costs	0.00	165,633.90	165,633.90
2003-2004 Direct Costs	3,050,942.71	2,788,776.13	2,788,776.13
2005-2006 Rate	0.00*	5.94*	5.94**

Comparison:			
2005-2006 Actual Direct Costs	1,882,408.94	1,604,349.18	1,604,349.18
Indirect costs based on rate multiplied by actual direct costs	0.00	95,298.34	95,298.34
2005-2006 Actual Indirect Costs	81,757.17	359,816.93	359,816.93
2003-2004 Fixed Carry Forward	0.00	96,532.68	96,532.68
Total Indirect Costs	81,757.17	263,284.25	263,284.25
Over/(Under) Recovery	0.00	-167,985.91	-167,985.91

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	81,757.17	359,816.93	359,816.93
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-167,985.91	-167,985.91
Total Projected Indirect 2007-2008 (Numerator)	81,757.17	527,802.84	527,802.84
Direct Costs	1,882,408.94	1,604,349.18	1,604,349.18
Rate for 2007-2008	4.34*	32.90*	32.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11200
Form R0418

*** Final ***

New Buffalo Area Schools
1112 East Clay Street
New Buffalo, MI 49117-1399

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	333,563.11	1,045,327.65	1,045,327.65
2003-2004 Fixed Carryforward	-149,007.23	-412,718.55	-412,718.55
Total Indirect Costs	482,570.34	1,458,046.20	1,458,046.20
2003-2004 Direct Costs	6,277,271.85	5,565,507.31	5,565,507.31
2005-2006 Rate	7.69*	26.20*	26.20**

Comparison:			
2005-2006 Actual Direct Costs	7,023,255.19	6,193,711.48	6,193,711.48
Indirect costs based on rate multiplied by actual direct costs	540,088.32	929,056.72	1,548,427.87
2005-2006 Actual Indirect Costs	425,993.46	1,255,537.17	1,255,537.17
2003-2004 Fixed Carry Forward	-149,007.23	-412,718.55	-412,718.55
Total Indirect Costs	575,000.69	1,668,255.72	1,668,255.72
Over/(Under) Recovery	-34,912.37	-739,199.00	-119,827.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	425,993.46	1,255,537.17	1,255,537.17
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-34,912.37	-739,199.00	-119,827.85
Total Projected Indirect 2007-2008 (Numerator)	460,905.83	1,994,736.17	1,375,365.02
Direct Costs	7,023,255.19	6,193,711.48	6,193,711.48
Rate for 2007-2008	6.56*	32.21*	22.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11210
Form R0418

Brandywine Community Schools
1830 S. Third St.
Niles, MI 49120-4633

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	378,554.02	1,302,445.22	1,302,445.22
2003-2004 Fixed Carryforward	82,344.34	-129,453.07	-129,453.07
Total Indirect Costs	296,209.68	1,431,898.29	1,431,898.29
2003-2004 Direct Costs	11,472,605.56	10,548,714.36	10,548,714.36
2005-2006 Rate	2.58*	13.57*	13.57**

Comparison:			
2005-2006 Actual Direct Costs	10,519,163.69	9,624,336.94	9,624,336.94
Indirect costs based on rate multiplied by actual direct costs	271,394.42	1,306,022.52	1,306,022.52
2005-2006 Actual Indirect Costs	361,615.58	1,256,442.33	1,256,442.33
2003-2004 Fixed Carry Forward	82,344.34	-129,453.07	-129,453.07
Total Indirect Costs	279,271.24	1,385,895.40	1,385,895.40
Over/(Under) Recovery	-7,876.82	-79,872.88	-79,872.88

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	361,615.58	1,256,442.33	1,256,442.33
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-7,876.82	-79,872.88	-79,872.88
Total Projected Indirect 2007-2008 (Numerator)	369,492.40	1,336,315.21	1,336,315.21
Direct Costs	10,519,163.69	9,624,336.94	9,624,336.94
Rate for 2007-2008	3.51*	13.88*	13.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11240
Form R0418

Berrien Springs Public Schools
One Sylvester Avenue
Berrien Springs, MI 49103-1182

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	358,428.75	1,741,650.41	1,741,650.41
2003-2004 Fixed Carryforward	-121,514.96	-279,364.18	-279,364.18
Total Indirect Costs	479,943.71	2,021,014.59	2,021,014.59
2003-2004 Direct Costs	12,999,988.42	11,616,766.76	11,616,766.76
2005-2006 Rate	3.69*	17.40*	17.40**

Comparison:			
2005-2006 Actual Direct Costs	14,230,445.58	12,778,369.68	12,778,369.68
Indirect costs based on rate multiplied by actual direct costs	525,103.44	1,916,755.45	2,223,436.32
2005-2006 Actual Indirect Costs	401,495.61	1,853,571.51	1,853,571.51
2003-2004 Fixed Carry Forward	-121,514.96	-279,364.18	-279,364.18
Total Indirect Costs	523,010.57	2,132,935.69	2,132,935.69
Over/(Under) Recovery	2,092.87	-216,180.24	90,500.63

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	401,495.61	1,853,571.51	1,853,571.51
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	2,092.87	-216,180.24	90,500.63
Total Projected Indirect 2007-2008 (Numerator)	399,402.74	2,069,751.75	1,763,070.88
Direct Costs	14,230,445.58	12,778,369.68	12,778,369.68
Rate for 2007-2008	2.81*	16.20*	13.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11250
Form R0418

*** Final ***

Eau Claire Public Schools
P.O. Box 398
Eau Claire, MI 49111-0398

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	15,595.32	677,651.66	677,651.66
2003-2004 Fixed Carryforward	0.00	16,220.16	16,220.16
Total Indirect Costs	15,595.32	661,431.50	661,431.50
2003-2004 Direct Costs	7,005,211.60	6,343,155.26	6,343,155.26
2005-2006 Rate	0.22*	10.43*	10.43**

Comparison:			
2005-2006 Actual Direct Costs	7,332,049.06	6,564,749.96	6,564,749.96
Indirect costs based on rate multiplied by actual direct costs	16,130.51	684,703.42	684,703.42
2005-2006 Actual Indirect Costs	74,284.58	841,583.68	841,583.68
2003-2004 Fixed Carry Forward	0.00	16,220.16	16,220.16
Total Indirect Costs	74,284.58	825,363.52	825,363.52
Over/(Under) Recovery	-58,154.07	-140,660.10	-140,660.10

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	74,284.58	841,583.68	841,583.68
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-58,154.07	-140,660.10	-140,660.10
Total Projected Indirect 2007-2008 (Numerator)	132,438.65	982,243.78	982,243.78
Direct Costs	7,332,049.06	6,564,749.96	6,564,749.96
Rate for 2007-2008	1.81*	14.96*	14.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11300
Form R0418

*** Final ***

Niles Community School District
111 Spruce Street
Niles, MI 49120-2963

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	704,776.14	3,619,283.85	3,619,283.85
2003-2004 Fixed Carryforward	37,060.46	-57,565.28	-57,565.28
Total Indirect Costs	667,715.68	3,676,849.13	3,676,849.13
2003-2004 Direct Costs	30,891,098.64	27,976,590.93	27,976,590.93
2005-2006 Rate	2.16*	13.14*	13.14**

Comparison:			
2005-2006 Actual Direct Costs	32,999,703.73	29,797,170.67	29,797,170.67
Indirect costs based on rate multiplied by actual direct costs	712,793.60	3,915,348.23	3,915,348.23
2005-2006 Actual Indirect Costs	699,668.51	3,902,201.57	3,902,201.57
2003-2004 Fixed Carry Forward	37,060.46	-57,565.28	-57,565.28
Total Indirect Costs	662,608.05	3,959,766.85	3,959,766.85
Over/(Under) Recovery	50,185.55	-44,418.62	-44,418.62

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	699,668.51	3,902,201.57	3,902,201.57
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	50,185.55	-44,418.62	-44,418.62
Total Projected Indirect 2007-2008 (Numerator)	649,482.96	3,946,620.19	3,946,620.19
Direct Costs	32,999,703.73	29,797,170.67	29,797,170.67
Rate for 2007-2008	1.97*	13.24*	13.24**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11310
Form R0418

Buchanan Community Schools
401 W. Chicago Street
Buchanan, MI 49107-1044

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	680,670.78	1,840,643.69	1,840,643.69
2003-2004 Fixed Carryforward	-334,450.84	-377,588.99	-377,588.99
Total Indirect Costs	1,015,121.62	2,218,232.68	2,218,232.68
2003-2004 Direct Costs	11,722,689.05	10,562,716.14	10,562,716.14
2005-2006 Rate	8.66*	21.00*	21.00**

Comparison:			
2005-2006 Actual Direct Costs	13,265,020.03	11,883,725.90	11,883,725.90
Indirect costs based on rate multiplied by actual direct costs	1,148,750.73	1,782,558.89	2,495,582.44
2005-2006 Actual Indirect Costs	840,960.47	2,222,254.60	2,222,254.60
2003-2004 Fixed Carry Forward	-334,450.84	-377,588.99	-377,588.99
Total Indirect Costs	1,175,411.31	2,599,843.59	2,599,843.59
Over/(Under) Recovery	-26,660.58	-817,284.70	-104,261.15

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	840,960.47	2,222,254.60	2,222,254.60
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-26,660.58	-817,284.70	-104,261.15
Total Projected Indirect 2007-2008 (Numerator)	867,621.05	3,039,539.30	2,326,515.75
Direct Costs	13,265,020.03	11,883,725.90	11,883,725.90
Rate for 2007-2008	6.54*	25.58*	19.58**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11320
Form R0418

Watervliet School District
450 E. Red Arrow Highway
Watervliet, MI 49098-9300

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	130,273.32	1,151,879.94	1,151,879.94
2003-2004 Fixed Carryforward	72,909.13	-142,676.30	-142,676.30
Total Indirect Costs	57,364.19	1,294,556.24	1,294,556.24
2003-2004 Direct Costs	10,130,211.18	9,108,604.56	9,108,604.56
2005-2006 Rate	0.57*	14.21*	14.21**

Comparison:			
2005-2006 Actual Direct Costs	10,108,681.16	9,050,981.29	9,050,981.29
Indirect costs based on rate multiplied by actual direct costs	57,619.48	1,286,144.44	1,286,144.44
2005-2006 Actual Indirect Costs	279,895.62	1,337,595.49	1,337,595.49
2003-2004 Fixed Carry Forward	72,909.13	-142,676.30	-142,676.30
Total Indirect Costs	206,986.49	1,480,271.79	1,480,271.79
Over/(Under) Recovery	-149,367.01	-194,127.35	-194,127.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	279,895.62	1,337,595.49	1,337,595.49
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-149,367.01	-194,127.35	-194,127.35
Total Projected Indirect 2007-2008 (Numerator)	429,262.63	1,531,722.84	1,531,722.84
Direct Costs	10,108,681.16	9,050,981.29	9,050,981.29
Rate for 2007-2008	4.25*	16.92*	16.92**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11330
Form R0418

Coloma Community Schools
P.O. Box 550
Coloma, MI 49038-0550

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	314,475.13	1,762,366.65	1,762,366.65
2003-2004 Fixed Carryforward	227,308.20	-389,500.21	-389,500.21
Total Indirect Costs	87,166.93	2,151,866.86	2,151,866.86
2003-2004 Direct Costs	15,413,907.80	13,966,016.28	13,966,016.28
2005-2006 Rate	0.57*	15.41*	15.41**

Comparison:			
2005-2006 Actual Direct Costs	17,333,164.03	15,849,874.27	15,849,874.27
Indirect costs based on rate multiplied by actual direct costs	98,799.03	2,377,481.14	2,442,465.63
2005-2006 Actual Indirect Costs	325,967.79	1,809,257.55	1,809,257.55
2003-2004 Fixed Carry Forward	227,308.20	-389,500.21	-389,500.21
Total Indirect Costs	98,659.59	2,198,757.76	2,198,757.76
Over/(Under) Recovery	139.44	178,723.38	243,707.87

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	325,967.79	1,809,257.55	1,809,257.55
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	139.44	178,723.38	243,707.87
Total Projected Indirect 2007-2008 (Numerator)	325,828.35	1,630,534.17	1,565,549.68
Direct Costs	17,333,164.03	15,849,874.27	15,849,874.27
Rate for 2007-2008	1.88*	10.29*	9.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11340
Form R0418

*** Final ***

Bridgman Public Schools
9964 Gast Road
Bridgman, MI 49106-9750

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	279,345.87	1,190,325.61	1,190,325.61
2003-2004 Fixed Carryforward	-6,665.12	-622,717.56	-622,717.56
Total Indirect Costs	286,010.99	1,813,043.17	1,813,043.17
2003-2004 Direct Costs	9,073,706.75	8,162,727.01	8,162,727.01
2005-2006 Rate	3.15*	22.21*	22.21**

Comparison:			
2005-2006 Actual Direct Costs	9,155,127.33	8,203,429.29	8,203,429.29
Indirect costs based on rate multiplied by actual direct costs	288,386.51	1,230,514.39	1,821,981.65
2005-2006 Actual Indirect Costs	273,967.22	1,225,665.26	1,225,665.26
2003-2004 Fixed Carry Forward	-6,665.12	-622,717.56	-622,717.56
Total Indirect Costs	280,632.34	1,848,382.82	1,848,382.82
Over/(Under) Recovery	7,754.17	-617,868.43	-26,401.17

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	273,967.22	1,225,665.26	1,225,665.26
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	7,754.17	-617,868.43	-26,401.17
Total Projected Indirect 2007-2008 (Numerator)	266,213.05	1,843,533.69	1,252,066.43
Direct Costs	9,155,127.33	8,203,429.29	8,203,429.29
Rate for 2007-2008	2.91*	22.47*	15.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11670
Form R0418

*** Final ***

Hagar Township S/D #6
P.O. Box 133
Riverside, MI 49084-0133

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,873.79	41,968.51	41,968.51
2003-2004 Fixed Carryforward	0.00	-8,638.68	-8,638.68
Total Indirect Costs	1,873.79	50,607.19	50,607.19
2003-2004 Direct Costs	403,095.86	363,001.14	363,001.14
2005-2006 Rate	0.46*	13.94*	13.94**

Comparison:			
2005-2006 Actual Direct Costs	498,301.67	450,982.00	450,982.00
Indirect costs based on rate multiplied by actual direct costs	2,292.19	62,866.89	62,866.89
2005-2006 Actual Indirect Costs	801.60	48,121.27	48,121.27
2003-2004 Fixed Carry Forward	0.00	-8,638.68	-8,638.68
Total Indirect Costs	801.60	56,759.95	56,759.95
Over/(Under) Recovery	1,490.59	6,106.94	6,106.94

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	801.60	48,121.27	48,121.27
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,490.59	6,106.94	6,106.94
Total Projected Indirect 2007-2008 (Numerator)	-688.99	42,014.33	42,014.33
Direct Costs	498,301.67	450,982.00	450,982.00
Rate for 2007-2008	0.00*	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 2007-2008 Federal Indirect Cost Rates
School District 11830
Form R0418

*** Final ***

Sodus Township S/D #5
4439 River Road
Sodus, MI 49126-9779

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	38,624.84	38,624.84
2003-2004 Fixed Carryforward	0.00	-8,404.72	-8,404.72
Total Indirect Costs	0.00	47,029.56	47,029.56
2003-2004 Direct Costs	456,240.53	417,615.69	417,615.69
2005-2006 Rate	0.00*	11.26*	11.26**

Comparison:			
2005-2006 Actual Direct Costs	474,585.04	429,356.52	429,356.52
Indirect costs based on rate multiplied by actual direct costs	0.00	48,345.54	48,345.54
2005-2006 Actual Indirect Costs	487.52	45,716.04	45,716.04
2003-2004 Fixed Carry Forward	0.00	-8,404.72	-8,404.72
Total Indirect Costs	487.52	54,120.76	54,120.76
Over/(Under) Recovery	0.00	-5,775.22	-5,775.22

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	487.52	45,716.04	45,716.04
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-5,775.22	-5,775.22
Total Projected Indirect 2007-2008 (Numerator)	487.52	51,491.26	51,491.26
Direct Costs	474,585.04	429,356.52	429,356.52
Rate for 2007-2008	0.10*	11.99*	11.99**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11901
Form R0418

Countryside Academy
4800 Meadowbrook Road
Benton Harbor, MI 49022-9629

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	94,749.50	293,838.21	293,838.21
2003-2004 Fixed Carryforward	0.00	-14,009.46	-14,009.46
Total Indirect Costs	94,749.50	307,847.67	307,847.67
2003-2004 Direct Costs	3,329,164.18	3,130,075.47	3,130,075.47
2005-2006 Rate	2.85*	9.84*	9.84**

Comparison:			
2005-2006 Actual Direct Costs	3,378,931.24	3,170,321.90	3,170,321.90
Indirect costs based on rate multiplied by actual direct costs	96,299.54	311,959.67	311,959.67
2005-2006 Actual Indirect Costs	121,179.81	329,789.15	329,789.15
2003-2004 Fixed Carry Forward	0.00	-14,009.46	-14,009.46
Total Indirect Costs	121,179.81	343,798.61	343,798.61
Over/(Under) Recovery	-24,880.27	-31,838.94	-31,838.94

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	121,179.81	329,789.15	329,789.15
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-24,880.27	-31,838.94	-31,838.94
Total Projected Indirect 2007-2008 (Numerator)	146,060.08	361,628.09	361,628.09
Direct Costs	3,378,931.24	3,170,321.90	3,170,321.90
Rate for 2007-2008	4.32*	11.41*	11.41**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11903
Form R0418

Benton Harbor Charter School
455 Riverview Drive, Suite1
Benton Harbor, MI 49022-5015

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	15,603.21	215,191.07	215,191.07
2003-2004 Fixed Carryforward	-3,615.66	24,553.72	24,553.72
Total Indirect Costs	19,218.87	190,637.35	190,637.35
2003-2004 Direct Costs	3,746,108.37	3,546,520.51	3,546,520.51
2005-2006 Rate	0.51*	5.38*	5.38**

Comparison:			
2005-2006 Actual Direct Costs	3,294,949.62	2,922,726.32	2,922,726.32
Indirect costs based on rate multiplied by actual direct costs	16,804.24	157,242.68	157,242.68
2005-2006 Actual Indirect Costs	174.00	372,397.30	372,397.30
2003-2004 Fixed Carry Forward	-3,615.66	24,553.72	24,553.72
Total Indirect Costs	3,789.66	347,843.58	347,843.58
Over/(Under) Recovery	13,014.58	-190,600.90	-190,600.90

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	174.00	372,397.30	372,397.30
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	13,014.58	-190,600.90	-190,600.90
Total Projected Indirect 2007-2008 (Numerator)	-12,840.58	562,998.20	562,998.20
Direct Costs	3,294,949.62	2,922,726.32	2,922,726.32
Rate for 2007-2008	0.00*	19.26*	19.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 11904
Form R0418

*** Final ***

Mildred C. Wells Preparatory Academy
281 South Fair Avenue
Benton Harbor, MI 49022

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,222,719.40	976,110.93	976,110.93
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	83,941.73	330,550.20	330,550.20
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	83,941.73	330,550.20	330,550.20
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	83,941.73	330,550.20	330,550.20
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	83,941.73	330,550.20	330,550.20
Direct Costs	1,222,719.40	976,110.93	976,110.93
Rate for 2007-2008	6.87*	33.86*	33.86**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 12000
Form R0418

Branch ISD
370 Morse Street
Coldwater, MI 49036-1424

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	887,298.52	2,113,768.66	2,113,768.66
2003-2004 Fixed Carryforward	-303,867.67	-717,583.69	-717,583.69
Total Indirect Costs	1,191,166.19	2,831,352.35	2,831,352.35
2003-2004 Direct Costs	15,303,961.79	14,077,491.65	14,077,491.65
2005-2006 Rate	7.78*	20.11*	20.11**

Comparison:			
2005-2006 Actual Direct Costs	15,716,218.97	14,486,670.82	14,486,670.82
Indirect costs based on rate multiplied by actual direct costs	1,222,721.84	2,173,000.62	2,913,269.50
2005-2006 Actual Indirect Costs	927,867.04	2,157,415.19	2,157,415.19
2003-2004 Fixed Carry Forward	-303,867.67	-717,583.69	-717,583.69
Total Indirect Costs	1,231,734.71	2,874,998.88	2,874,998.88
Over/(Under) Recovery	-9,012.87	-701,998.26	38,270.62

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	927,867.04	2,157,415.19	2,157,415.19
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-9,012.87	-701,998.26	38,270.62
Total Projected Indirect 2007-2008 (Numerator)	936,879.91	2,859,413.45	2,119,144.57
Direct Costs	15,716,218.97	14,486,670.82	14,486,670.82
Rate for 2007-2008	5.96*	19.74*	14.63**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 12010
Form R0418

Coldwater Community Schools
401 Sauk River Drive
Coldwater, MI 49036-2067

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	643,519.22	3,001,299.41	3,001,299.41
2003-2004 Fixed Carryforward	-147,055.54	-185,008.17	-185,008.17
Total Indirect Costs	790,574.76	3,186,307.58	3,186,307.58
2003-2004 Direct Costs	23,335,566.92	20,977,786.73	20,977,786.73
2005-2006 Rate	3.39*	15.19*	15.19**

Comparison:			
2005-2006 Actual Direct Costs	24,685,742.69	22,033,441.63	22,033,441.63
Indirect costs based on rate multiplied by actual direct costs	836,846.68	3,305,016.24	3,346,879.78
2005-2006 Actual Indirect Costs	748,151.19	3,400,452.25	3,400,452.25
2003-2004 Fixed Carry Forward	-147,055.54	-185,008.17	-185,008.17
Total Indirect Costs	895,206.73	3,585,460.42	3,585,460.42
Over/(Under) Recovery	-58,360.05	-280,444.18	-238,580.64

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	748,151.19	3,400,452.25	3,400,452.25
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-58,360.05	-280,444.18	-238,580.64
Total Projected Indirect 2007-2008 (Numerator)	806,511.24	3,680,896.43	3,639,032.89
Direct Costs	24,685,742.69	22,033,441.63	22,033,441.63
Rate for 2007-2008	3.27*	16.71*	16.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 12020
Form R0418

Bronson Community School District
215 W. Chicago Street
Bronson, MI 49028-1249

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	394,693.36	1,316,674.71	1,316,674.71
2003-2004 Fixed Carryforward	2,604.74	-256,623.90	-256,623.90
Total Indirect Costs	392,088.62	1,573,298.61	1,573,298.61
2003-2004 Direct Costs	9,319,300.06	8,397,318.71	8,397,318.71
2005-2006 Rate	4.21*	18.74*	18.74**

Comparison:			
2005-2006 Actual Direct Costs	9,876,070.77	8,921,443.18	8,921,443.18
Indirect costs based on rate multiplied by actual direct costs	415,782.58	1,338,216.48	1,671,878.45
2005-2006 Actual Indirect Costs	439,901.61	1,394,529.20	1,394,529.20
2003-2004 Fixed Carry Forward	2,604.74	-256,623.90	-256,623.90
Total Indirect Costs	437,296.87	1,651,153.10	1,651,153.10
Over/(Under) Recovery	-21,514.29	-312,936.62	20,725.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	439,901.61	1,394,529.20	1,394,529.20
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-21,514.29	-312,936.62	20,725.35
Total Projected Indirect 2007-2008 (Numerator)	461,415.90	1,707,465.82	1,373,803.85
Direct Costs	9,876,070.77	8,921,443.18	8,921,443.18
Rate for 2007-2008	4.67*	19.14*	15.40**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 12040
Form R0418

Quincy Community School District
1 Educational Parkway
Quincy, MI 49082-1173

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	161,150.04	1,093,783.75	1,093,783.75
2003-2004 Fixed Carryforward	0.00	-243,123.39	-243,123.39
Total Indirect Costs	161,150.04	1,336,907.14	1,336,907.14
2003-2004 Direct Costs	10,841,671.17	9,909,037.46	9,909,037.46
2005-2006 Rate	1.49*	13.49*	13.49**

Comparison:			
2005-2006 Actual Direct Costs	11,968,250.05	10,956,940.33	10,956,940.33
Indirect costs based on rate multiplied by actual direct costs	178,326.93	1,478,091.25	1,478,091.25
2005-2006 Actual Indirect Costs	179,551.92	1,190,861.64	1,190,861.64
2003-2004 Fixed Carry Forward	0.00	-243,123.39	-243,123.39
Total Indirect Costs	179,551.92	1,433,985.03	1,433,985.03
Over/(Under) Recovery	-1,224.99	44,106.22	44,106.22

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	179,551.92	1,190,861.64	1,190,861.64
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-1,224.99	44,106.22	44,106.22
Total Projected Indirect 2007-2008 (Numerator)	180,776.91	1,146,755.42	1,146,755.42
Direct Costs	11,968,250.05	10,956,940.33	10,956,940.33
Rate for 2007-2008	1.51*	10.47*	10.47**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 12901
Form R0418

Pansophia Academy
52 Abbott Avenue
Coldwater, MI 49036-1430

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	70,643.76	173,268.33	173,268.33
2003-2004 Fixed Carryforward	-32,530.93	-191,236.11	-191,236.11
Total Indirect Costs	103,174.69	364,504.44	364,504.44
2003-2004 Direct Costs	1,174,132.68	1,071,508.11	1,071,508.11
2005-2006 Rate	8.79*	34.02*	34.02**

Comparison:			
2005-2006 Actual Direct Costs	1,286,181.00	1,176,276.00	1,176,276.00
Indirect costs based on rate multiplied by actual direct costs	113,055.31	176,441.40	294,069.00
2005-2006 Actual Indirect Costs	54,464.00	164,369.00	164,369.00
2003-2004 Fixed Carry Forward	-32,530.93	-191,236.11	-191,236.11
Total Indirect Costs	86,994.93	355,605.11	355,605.11
Over/(Under) Recovery	26,060.38	-179,163.71	-61,536.11

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	54,464.00	164,369.00	164,369.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	26,060.38	-179,163.71	-61,536.11
Total Projected Indirect 2007-2008 (Numerator)	28,403.62	343,532.71	225,905.11
Direct Costs	1,286,181.00	1,176,276.00	1,176,276.00
Rate for 2007-2008	2.21*	29.21*	19.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13000
Form R0418

Calhoun ISD
17111 G Drive North
Marshall, MI 49068-9621

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,740,394.38	4,323,308.46	4,323,308.46
2003-2004 Fixed Carryforward	-1,211,835.20	-1,347,599.30	-1,347,599.30
Total Indirect Costs	4,952,229.58	5,670,907.76	5,670,907.76
2003-2004 Direct Costs	25,237,942.18	24,655,028.10	24,655,028.10
2005-2006 Rate	19.62*	23.00*	23.00**

Comparison:			
2005-2006 Actual Direct Costs	35,357,898.58	34,600,378.90	34,600,378.90
Indirect costs based on rate multiplied by actual direct costs	5,303,684.79	5,190,056.84	7,958,087.15
2005-2006 Actual Indirect Costs	3,537,536.83	4,295,056.51	4,295,056.51
2003-2004 Fixed Carry Forward	-1,211,835.20	-1,347,599.30	-1,347,599.30
Total Indirect Costs	4,749,372.03	5,642,655.81	5,642,655.81
Over/(Under) Recovery	554,312.76	-452,598.97	2,315,431.34

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,537,536.83	4,295,056.51	4,295,056.51
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	554,312.76	-452,598.97	2,315,431.34
Total Projected Indirect 2007-2008 (Numerator)	2,983,224.07	4,747,655.48	1,979,625.17
Direct Costs	35,357,898.58	34,600,378.90	34,600,378.90
Rate for 2007-2008	8.44*	13.72*	5.72**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13010
Form R0418

Albion Public Schools
1418 Cooper Street
Albion, MI 49224-1083

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	428,910.87	2,279,769.33	2,279,769.33
2003-2004 Fixed Carryforward	64,503.03	-530,169.15	-530,169.15
Total Indirect Costs	364,407.84	2,809,938.48	2,809,938.48
2003-2004 Direct Costs	15,184,740.38	13,333,881.92	13,333,881.92
2005-2006 Rate	2.40*	21.07*	21.07**

Comparison:			
2005-2006 Actual Direct Costs	14,006,344.39	12,073,237.91	12,073,237.91
Indirect costs based on rate multiplied by actual direct costs	336,152.27	1,810,985.69	2,543,831.23
2005-2006 Actual Indirect Costs	386,635.86	2,319,742.34	2,319,742.34
2003-2004 Fixed Carry Forward	64,503.03	-530,169.15	-530,169.15
Total Indirect Costs	322,132.83	2,849,911.49	2,849,911.49
Over/(Under) Recovery	14,019.44	-1,038,925.80	-306,080.26

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	386,635.86	2,319,742.34	2,319,742.34
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	14,019.44	-1,038,925.80	-306,080.26
Total Projected Indirect 2007-2008 (Numerator)	372,616.42	3,358,668.14	2,625,822.60
Direct Costs	14,006,344.39	12,073,237.91	12,073,237.91
Rate for 2007-2008	2.66*	27.82*	21.75**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13020
Form R0418

Battle Creek Public Schools
3 W. Van Buren Street
Battle Creek, MI 49017-3009

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,876,960.12	12,370,868.05	12,370,868.05
2003-2004 Fixed Carryforward	491,967.31	-6,184,144.28	-6,184,144.28
Total Indirect Costs	2,384,992.81	18,555,012.33	18,555,012.33
2003-2004 Direct Costs	81,106,133.06	71,612,225.13	71,612,225.13
2005-2006 Rate	2.94*	25.91*	25.91**

Comparison:			
2005-2006 Actual Direct Costs	78,070,619.82	68,247,373.38	68,247,373.38
Indirect costs based on rate multiplied by actual direct costs	2,295,276.22	10,237,106.01	17,061,843.35
2005-2006 Actual Indirect Costs	2,927,836.09	12,751,082.53	12,751,082.53
2003-2004 Fixed Carry Forward	491,967.31	-6,184,144.28	-6,184,144.28
Total Indirect Costs	2,435,868.78	18,935,226.81	18,935,226.81
Over/(Under) Recovery	-140,592.56	-8,698,120.80	-1,873,383.46

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,927,836.09	12,751,082.53	12,751,082.53
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-140,592.56	-8,698,120.80	-1,873,383.46
Total Projected Indirect 2007-2008 (Numerator)	3,068,428.65	21,449,203.33	14,624,465.99
Direct Costs	78,070,619.82	68,247,373.38	68,247,373.38
Rate for 2007-2008	3.93*	31.43*	21.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13050
Form R0418

*** Final ***

Athens Area Schools
304 E. South Street
Athens, MI 49011-9784

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	179,352.01	847,051.17	847,051.17
2003-2004 Fixed Carryforward	23,793.88	-290,741.75	-290,741.75
Total Indirect Costs	155,558.13	1,137,792.92	1,137,792.92
2003-2004 Direct Costs	6,057,461.99	5,389,762.83	5,389,762.83
2005-2006 Rate	2.57*	21.11*	21.11**

Comparison:			
2005-2006 Actual Direct Costs	6,406,922.06	5,653,329.93	5,653,329.93
Indirect costs based on rate multiplied by actual direct costs	164,657.90	847,999.49	1,193,417.95
2005-2006 Actual Indirect Costs	227,583.67	981,175.80	981,175.80
2003-2004 Fixed Carry Forward	23,793.88	-290,741.75	-290,741.75
Total Indirect Costs	203,789.79	1,271,917.55	1,271,917.55
Over/(Under) Recovery	-39,131.89	-423,918.06	-78,499.60

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	227,583.67	981,175.80	981,175.80
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-39,131.89	-423,918.06	-78,499.60
Total Projected Indirect 2007-2008 (Numerator)	266,715.56	1,405,093.86	1,059,675.40
Direct Costs	6,406,922.06	5,653,329.93	5,653,329.93
Rate for 2007-2008	4.16*	24.85*	18.74**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13070
Form R0418

Harper Creek Community Schools
7454 B Drive N.
Battle Creek, MI 49014

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	247,463.43	2,287,872.85	2,287,872.85
2003-2004 Fixed Carryforward	-13,176.20	19,353.36	19,353.36
Total Indirect Costs	260,639.63	2,268,519.49	2,268,519.49
2003-2004 Direct Costs	19,267,841.47	17,227,432.05	17,227,432.05
2005-2006 Rate	1.35*	13.17*	13.17**

Comparison:			
2005-2006 Actual Direct Costs	20,160,588.04	18,355,785.93	18,355,785.93
Indirect costs based on rate multiplied by actual direct costs	272,167.94	2,417,457.01	2,417,457.01
2005-2006 Actual Indirect Costs	423,892.07	2,228,694.18	2,228,694.18
2003-2004 Fixed Carry Forward	-13,176.20	19,353.36	19,353.36
Total Indirect Costs	437,068.27	2,209,340.82	2,209,340.82
Over/(Under) Recovery	-164,900.33	208,116.19	208,116.19

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	423,892.07	2,228,694.18	2,228,694.18
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-164,900.33	208,116.19	208,116.19
Total Projected Indirect 2007-2008 (Numerator)	588,792.40	2,020,577.99	2,020,577.99
Direct Costs	20,160,588.04	18,355,785.93	18,355,785.93
Rate for 2007-2008	2.92*	11.01*	11.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13080
Form R0418

*** Final ***

Homer Community Schools
403 S. Hillsdale Street
Homer, MI 49245-1265

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	303,921.71	1,148,514.96	1,148,514.96
2003-2004 Fixed Carryforward	34,024.45	-251,750.22	-251,750.22
Total Indirect Costs	269,897.26	1,400,265.18	1,400,265.18
2003-2004 Direct Costs	8,077,824.84	7,233,231.59	7,233,231.59
2005-2006 Rate	3.34*	19.36*	19.36**

Comparison:			
2005-2006 Actual Direct Costs	8,590,487.91	7,588,372.12	7,588,372.12
Indirect costs based on rate multiplied by actual direct costs	286,922.30	1,138,255.82	1,469,108.84
2005-2006 Actual Indirect Costs	345,254.84	1,347,370.63	1,347,370.63
2003-2004 Fixed Carry Forward	34,024.45	-251,750.22	-251,750.22
Total Indirect Costs	311,230.39	1,599,120.85	1,599,120.85
Over/(Under) Recovery	-24,308.09	-460,865.03	-130,012.01

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	345,254.84	1,347,370.63	1,347,370.63
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-24,308.09	-460,865.03	-130,012.01
Total Projected Indirect 2007-2008 (Numerator)	369,562.93	1,808,235.66	1,477,382.64
Direct Costs	8,590,487.91	7,588,372.12	7,588,372.12
Rate for 2007-2008	4.30*	23.83*	19.47**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13090
Form R0418

Lakeview Sch. District (Calhoun)
15 Arbor Street
Battle Creek, MI 49015-2903

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,277,691.27	4,174,075.95	4,174,075.95
2003-2004 Fixed Carryforward	-278,022.52	-2,592,810.35	-2,592,810.35
Total Indirect Costs	1,555,713.79	6,766,886.30	6,766,886.30
2003-2004 Direct Costs	25,174,975.35	22,278,590.67	22,278,590.67
2005-2006 Rate	6.18*	30.37*	30.37**

Comparison:			
2005-2006 Actual Direct Costs	27,148,950.52	23,870,547.25	23,870,547.25
Indirect costs based on rate multiplied by actual direct costs	1,677,805.14	3,580,582.09	5,967,636.81
2005-2006 Actual Indirect Costs	1,343,925.05	4,622,328.32	4,622,328.32
2003-2004 Fixed Carry Forward	-278,022.52	-2,592,810.35	-2,592,810.35
Total Indirect Costs	1,621,947.57	7,215,138.67	7,215,138.67
Over/(Under) Recovery	55,857.57	-3,634,556.58	-1,247,501.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,343,925.05	4,622,328.32	4,622,328.32
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	55,857.57	-3,634,556.58	-1,247,501.86
Total Projected Indirect 2007-2008 (Numerator)	1,288,067.48	8,256,884.90	5,869,830.18
Direct Costs	27,148,950.52	23,870,547.25	23,870,547.25
Rate for 2007-2008	4.74*	34.59*	24.59**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13095
Form R0418

Mar Lee School District
21236 H Drive North
Marshall, MI 49068-9362

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	28,515.93	171,111.68	171,111.68
2003-2004 Fixed Carryforward	0.00	-4,039.42	-4,039.42
Total Indirect Costs	28,515.93	175,151.10	175,151.10
2003-2004 Direct Costs	2,185,626.33	2,043,030.58	2,043,030.58
2005-2006 Rate	1.30*	8.57*	8.57**

Comparison:			
2005-2006 Actual Direct Costs	2,472,494.87	2,324,417.40	2,324,417.40
Indirect costs based on rate multiplied by actual direct costs	32,142.43	199,202.57	199,202.57
2005-2006 Actual Indirect Costs	26,725.99	174,803.46	174,803.46
2003-2004 Fixed Carry Forward	0.00	-4,039.42	-4,039.42
Total Indirect Costs	26,725.99	178,842.88	178,842.88
Over/(Under) Recovery	5,416.44	20,359.69	20,359.69

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	26,725.99	174,803.46	174,803.46
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	5,416.44	20,359.69	20,359.69
Total Projected Indirect 2007-2008 (Numerator)	21,309.55	154,443.77	154,443.77
Direct Costs	2,472,494.87	2,324,417.40	2,324,417.40
Rate for 2007-2008	0.86*	6.64*	6.64**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13110
Form R0418

Marshall Public Schools
100 E. Green Street
Marshall, MI 49068-1594

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	792,721.00	3,365,596.14	3,365,596.14
2003-2004 Fixed Carryforward	-323,466.26	-2,175,989.76	-2,175,989.76
Total Indirect Costs	1,116,187.26	5,541,585.90	5,541,585.90
2003-2004 Direct Costs	18,379,990.99	15,807,115.85	15,807,115.85
2005-2006 Rate	6.07*	35.06*	35.06**

Comparison:			
2005-2006 Actual Direct Costs	19,490,500.84	16,521,937.19	16,521,937.19
Indirect costs based on rate multiplied by actual direct costs	1,183,073.40	2,478,290.58	4,130,484.30
2005-2006 Actual Indirect Costs	832,674.02	3,801,237.67	3,801,237.67
2003-2004 Fixed Carry Forward	-323,466.26	-2,175,989.76	-2,175,989.76
Total Indirect Costs	1,156,140.28	5,977,227.43	5,977,227.43
Over/(Under) Recovery	26,933.12	-3,498,936.85	-1,846,743.13

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	832,674.02	3,801,237.67	3,801,237.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	26,933.12	-3,498,936.85	-1,846,743.13
Total Projected Indirect 2007-2008 (Numerator)	805,740.90	7,300,174.52	5,647,980.80
Direct Costs	19,490,500.84	16,521,937.19	16,521,937.19
Rate for 2007-2008	4.13*	44.18*	34.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13120
Form R0418

*** Final ***

Pennfield School District
8587 Pennfield Road
Battle Creek, MI 49017-8104

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	395,215.37	1,560,184.24	1,560,184.24
2003-2004 Fixed Carryforward	-42,761.62	13,882.82	13,882.82
Total Indirect Costs	437,976.99	1,546,301.42	1,546,301.42
2003-2004 Direct Costs	13,089,991.84	11,925,022.97	11,925,022.97
2005-2006 Rate	3.35*	12.97*	12.97**

Comparison:			
2005-2006 Actual Direct Costs	13,962,874.56	12,763,306.92	12,763,306.92
Indirect costs based on rate multiplied by actual direct costs	467,756.30	1,655,400.91	1,655,400.91
2005-2006 Actual Indirect Costs	394,343.80	1,593,911.44	1,593,911.44
2003-2004 Fixed Carry Forward	-42,761.62	13,882.82	13,882.82
Total Indirect Costs	437,105.42	1,580,028.62	1,580,028.62
Over/(Under) Recovery	30,650.88	75,372.29	75,372.29

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	394,343.80	1,593,911.44	1,593,911.44
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	30,650.88	75,372.29	75,372.29
Total Projected Indirect 2007-2008 (Numerator)	363,692.92	1,518,539.15	1,518,539.15
Direct Costs	13,962,874.56	12,763,306.92	12,763,306.92
Rate for 2007-2008	2.60*	11.90*	11.90**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13130
Form R0418

Tekonsha Community Schools
245 S. Elm Street
Tekonsha, MI 49092-9266

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	89,917.29	351,137.73	351,137.73
2003-2004 Fixed Carryforward	22,360.87	-122,858.17	-122,858.17
Total Indirect Costs	67,556.42	473,995.90	473,995.90
2003-2004 Direct Costs	2,890,037.53	2,628,817.09	2,628,817.09
2005-2006 Rate	2.34*	18.03*	18.03**

Comparison:			
2005-2006 Actual Direct Costs	2,901,300.26	2,642,747.35	2,642,747.35
Indirect costs based on rate multiplied by actual direct costs	67,890.43	396,412.10	476,487.35
2005-2006 Actual Indirect Costs	95,298.14	353,851.05	353,851.05
2003-2004 Fixed Carry Forward	22,360.87	-122,858.17	-122,858.17
Total Indirect Costs	72,937.27	476,709.22	476,709.22
Over/(Under) Recovery	-5,046.84	-80,297.12	-221.87

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	95,298.14	353,851.05	353,851.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-5,046.84	-80,297.12	-221.87
Total Projected Indirect 2007-2008 (Numerator)	100,344.98	434,148.17	354,072.92
Direct Costs	2,901,300.26	2,642,747.35	2,642,747.35
Rate for 2007-2008	3.46*	16.43*	13.40**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13135
Form R0418

Union City Community Schools
430 St. Joseph Street
Union City, MI 49094-1298

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	405,955.13	1,373,402.56	1,373,402.56
2003-2004 Fixed Carryforward	-31,684.98	-354,900.27	-354,900.27
Total Indirect Costs	437,640.11	1,728,302.83	1,728,302.83
2003-2004 Direct Costs	9,193,976.00	8,226,528.57	8,226,528.57
2005-2006 Rate	4.76*	21.01*	21.01**

Comparison:			
2005-2006 Actual Direct Costs	9,574,088.64	8,436,403.20	8,436,403.20
Indirect costs based on rate multiplied by actual direct costs	455,726.62	1,265,460.48	1,772,488.31
2005-2006 Actual Indirect Costs	344,168.48	1,481,853.92	1,481,853.92
2003-2004 Fixed Carry Forward	-31,684.98	-354,900.27	-354,900.27
Total Indirect Costs	375,853.46	1,836,754.19	1,836,754.19
Over/(Under) Recovery	79,873.16	-571,293.71	-64,265.88

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	344,168.48	1,481,853.92	1,481,853.92
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	79,873.16	-571,293.71	-64,265.88
Total Projected Indirect 2007-2008 (Numerator)	264,295.32	2,053,147.63	1,546,119.80
Direct Costs	9,574,088.64	8,436,403.20	8,436,403.20
Rate for 2007-2008	2.76*	24.34*	18.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13901
Form R0418

Arbor Academy
55 Arbor Street
Battle Creek, MI 49015-2903

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	100,207.05	372,263.21	372,263.21
2003-2004 Fixed Carryforward	-35,697.00	-516,480.58	-516,480.58
Total Indirect Costs	135,904.05	888,743.79	888,743.79
2003-2004 Direct Costs	1,090,527.02	818,470.86	818,470.86
2005-2006 Rate	12.46*	108.59*	108.59**

Comparison:			
2005-2006 Actual Direct Costs	1,356,798.34	1,010,777.43	1,010,777.43
Indirect costs based on rate multiplied by actual direct costs	169,057.07	151,616.61	252,694.36
2005-2006 Actual Indirect Costs	143,237.15	489,258.06	489,258.06
2003-2004 Fixed Carry Forward	-35,697.00	-516,480.58	-516,480.58
Total Indirect Costs	178,934.15	1,005,738.64	1,005,738.64
Over/(Under) Recovery	-9,877.08	-854,122.03	-753,044.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	143,237.15	489,258.06	489,258.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-9,877.08	-854,122.03	-753,044.28
Total Projected Indirect 2007-2008 (Numerator)	153,114.23	1,343,380.09	1,242,302.34
Direct Costs	1,356,798.34	1,010,777.43	1,010,777.43
Rate for 2007-2008	11.28*	132.91*	122.91**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13902
Form R0418

Endeavor Charter Academy
380 N. Helmer Road
Springfield, MI 49015-1476

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	221,488.00	1,202,916.00	1,202,916.00
2003-2004 Fixed Carryforward	-2,502.85	-2,378,153.65	-2,378,153.65
Total Indirect Costs	223,990.85	3,581,069.65	3,581,069.65
2003-2004 Direct Costs	4,323,457.00	3,342,029.00	3,342,029.00
2005-2006 Rate	5.18*	107.15*	107.15**

Comparison:			
2005-2006 Actual Direct Costs	4,675,365.00	3,699,687.00	3,699,687.00
Indirect costs based on rate multiplied by actual direct costs	242,183.91	554,953.05	924,921.75
2005-2006 Actual Indirect Costs	111,660.00	1,087,338.00	1,087,338.00
2003-2004 Fixed Carry Forward	-2,502.85	-2,378,153.65	-2,378,153.65
Total Indirect Costs	114,162.85	3,465,491.65	3,465,491.65
Over/(Under) Recovery	128,021.06	-2,910,538.60	-2,540,569.90

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	111,660.00	1,087,338.00	1,087,338.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	128,021.06	-2,910,538.60	-2,540,569.90
Total Projected Indirect 2007-2008 (Numerator)	-16,361.06	3,997,876.60	3,627,907.90
Direct Costs	4,675,365.00	3,699,687.00	3,699,687.00
Rate for 2007-2008	0.00*	108.06*	98.06**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13903
Form R0418

Marshall Academy
18203 Homer Road
Marshall, MI 49068-9736

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	74,759.61	318,990.84	318,990.84
2003-2004 Fixed Carryforward	-25,632.74	-117,145.58	-117,145.58
Total Indirect Costs	100,392.35	436,136.42	436,136.42
2003-2004 Direct Costs	1,589,866.28	1,345,635.05	1,345,635.05
2005-2006 Rate	6.31*	32.41*	32.41**

Comparison:			
2005-2006 Actual Direct Costs	1,054,437.00	918,223.00	918,223.00
Indirect costs based on rate multiplied by actual direct costs	66,534.97	137,733.45	229,555.75
2005-2006 Actual Indirect Costs	63,103.00	199,317.00	199,317.00
2003-2004 Fixed Carry Forward	-25,632.74	-117,145.58	-117,145.58
Total Indirect Costs	88,735.74	316,462.58	316,462.58
Over/(Under) Recovery	-22,200.77	-178,729.13	-86,906.83

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	63,103.00	199,317.00	199,317.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-22,200.77	-178,729.13	-86,906.83
Total Projected Indirect 2007-2008 (Numerator)	85,303.77	378,046.13	286,223.83
Direct Costs	1,054,437.00	918,223.00	918,223.00
Rate for 2007-2008	8.09*	41.17*	31.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 13904
Form R0418

*** Final ***

Battle Creek Area Learning Center
15 Arbor Street
Battle Creek, MI 49015

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	12,332.91	64,777.43	64,777.43
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	12,332.91	64,777.43	64,777.43
2003-2004 Direct Costs	775,934.96	723,490.44	723,490.44
2005-2006 Rate	1.59*	8.95*	8.95**

Comparison:			
2005-2006 Actual Direct Costs	726,569.52	669,318.06	669,318.06
Indirect costs based on rate multiplied by actual direct costs	11,552.46	59,903.97	59,903.97
2005-2006 Actual Indirect Costs	13,146.16	70,397.62	70,397.62
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,146.16	70,397.62	70,397.62
Over/(Under) Recovery	-1,593.70	-10,493.65	-10,493.65

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	13,146.16	70,397.62	70,397.62
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-1,593.70	-10,493.65	-10,493.65
Total Projected Indirect 2007-2008 (Numerator)	14,739.86	80,891.27	80,891.27
Direct Costs	726,569.52	669,318.06	669,318.06
Rate for 2007-2008	2.03*	12.09*	12.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 14000
Form R0418

*** Final ***

Lewis Cass ISD
61682 Dailey Road
Cassopolis, MI 49031-9648

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	502,919.44	1,036,754.89	1,036,754.89
2003-2004 Fixed Carryforward	-140,542.45	-266,185.57	-266,185.57
Total Indirect Costs	643,461.89	1,302,940.46	1,302,940.46
2003-2004 Direct Costs	11,766,534.75	11,232,699.30	11,232,699.30
2005-2006 Rate	5.47*	11.60*	11.60**

Comparison:			
2005-2006 Actual Direct Costs	11,591,303.49	11,148,442.44	11,148,442.44
Indirect costs based on rate multiplied by actual direct costs	634,044.30	1,293,219.32	1,293,219.32
2005-2006 Actual Indirect Costs	476,396.97	919,258.02	919,258.02
2003-2004 Fixed Carry Forward	-140,542.45	-266,185.57	-266,185.57
Total Indirect Costs	616,939.42	1,185,443.59	1,185,443.59
Over/(Under) Recovery	17,104.88	107,775.73	107,775.73

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	476,396.97	919,258.02	919,258.02
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	17,104.88	107,775.73	107,775.73
Total Projected Indirect 2007-2008 (Numerator)	459,292.09	811,482.29	811,482.29
Direct Costs	11,591,303.49	11,148,442.44	11,148,442.44
Rate for 2007-2008	3.96*	7.28*	7.28**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 14010
Form R0418

Cassopolis Public Schools
63700 Brick Church Road
Cassopolis, MI 49031-0098

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	746,544.10	1,976,364.92	1,976,364.92
2003-2004 Fixed Carryforward	-258,373.31	-2,245,289.33	-2,245,289.33
Total Indirect Costs	1,004,917.41	4,221,654.25	4,221,654.25
2003-2004 Direct Costs	10,001,724.73	8,771,903.91	8,771,903.91
2005-2006 Rate	10.05*	48.13*	48.13**

Comparison:			
2005-2006 Actual Direct Costs	10,149,671.96	8,963,404.72	8,963,404.72
Indirect costs based on rate multiplied by actual direct costs	1,020,042.03	1,344,510.71	2,240,851.18
2005-2006 Actual Indirect Costs	636,010.63	1,822,277.87	1,822,277.87
2003-2004 Fixed Carry Forward	-258,373.31	-2,245,289.33	-2,245,289.33
Total Indirect Costs	894,383.94	4,067,567.20	4,067,567.20
Over/(Under) Recovery	125,658.09	-2,723,056.49	-1,826,716.02

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	636,010.63	1,822,277.87	1,822,277.87
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	125,658.09	-2,723,056.49	-1,826,716.02
Total Projected Indirect 2007-2008 (Numerator)	510,352.54	4,545,334.36	3,648,993.89
Direct Costs	10,149,671.96	8,963,404.72	8,963,404.72
Rate for 2007-2008	5.03*	50.71*	40.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 14020
Form R0418

*** Final ***

Dowagiac Union School District
206 Main Street
Dowagiac, MI 49047-1743

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	894,080.94	2,770,326.76	2,770,326.76
2003-2004 Fixed Carryforward	514,195.04	-645,553.32	-645,553.32
Total Indirect Costs	379,885.90	3,415,880.08	3,415,880.08
2003-2004 Direct Costs	20,062,015.44	18,185,769.62	18,185,769.62
2005-2006 Rate	1.89*	18.78*	18.78**

Comparison:			
2005-2006 Actual Direct Costs	22,120,511.55	19,879,774.84	19,879,774.84
Indirect costs based on rate multiplied by actual direct costs	418,077.67	2,981,966.23	3,733,421.71
2005-2006 Actual Indirect Costs	691,545.66	2,932,282.37	2,932,282.37
2003-2004 Fixed Carry Forward	514,195.04	-645,553.32	-645,553.32
Total Indirect Costs	177,350.62	3,577,835.69	3,577,835.69
Over/(Under) Recovery	240,727.05	-595,869.46	155,586.02

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	691,545.66	2,932,282.37	2,932,282.37
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	240,727.05	-595,869.46	155,586.02
Total Projected Indirect 2007-2008 (Numerator)	450,818.61	3,528,151.83	2,776,696.35
Direct Costs	22,120,511.55	19,879,774.84	19,879,774.84
Rate for 2007-2008	2.04*	17.75*	13.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 14030
Form R0418

*** Final ***

Edwardsburg Public Schools
69410 Section Street
Edwardsburg, MI 49112-8603

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	414,374.96	2,458,770.23	2,458,770.23
2003-2004 Fixed Carryforward	-74,962.88	-2,012,453.92	-2,012,453.92
Total Indirect Costs	489,337.84	4,471,224.15	4,471,224.15
2003-2004 Direct Costs	15,188,197.33	13,143,802.06	13,143,802.06
2005-2006 Rate	3.22*	34.02*	34.02**

Comparison:			
2005-2006 Actual Direct Costs	17,147,546.72	14,979,881.37	14,979,881.37
Indirect costs based on rate multiplied by actual direct costs	552,151.00	2,246,982.21	3,744,970.34
2005-2006 Actual Indirect Costs	412,464.79	2,580,130.14	2,580,130.14
2003-2004 Fixed Carry Forward	-74,962.88	-2,012,453.92	-2,012,453.92
Total Indirect Costs	487,427.67	4,592,584.06	4,592,584.06
Over/(Under) Recovery	64,723.33	-2,345,601.85	-847,613.72

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	412,464.79	2,580,130.14	2,580,130.14
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	64,723.33	-2,345,601.85	-847,613.72
Total Projected Indirect 2007-2008 (Numerator)	347,741.46	4,925,731.99	3,427,743.86
Direct Costs	17,147,546.72	14,979,881.37	14,979,881.37
Rate for 2007-2008	2.03*	32.88*	22.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 14050
Form R0418

*** Final ***

Marcellus Community Schools
P.O. Box 48
Marcellus, MI 49067-0048

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	80,264.74	799,287.89	799,287.89
2003-2004 Fixed Carryforward	80,593.39	-611.45	-611.45
Total Indirect Costs	-328.65	799,899.34	799,899.34
2003-2004 Direct Costs	7,800,898.13	7,081,874.98	7,081,874.98
2005-2006 Rate	0.00*	11.30*	11.30**

Comparison:			
2005-2006 Actual Direct Costs	8,093,547.02	7,301,702.65	7,301,702.65
Indirect costs based on rate multiplied by actual direct costs	0.00	825,092.40	825,092.40
2005-2006 Actual Indirect Costs	279,894.12	1,071,738.49	1,071,738.49
2003-2004 Fixed Carry Forward	80,593.39	-611.45	-611.45
Total Indirect Costs	199,300.73	1,072,349.94	1,072,349.94
Over/(Under) Recovery	0.00	-247,257.54	-247,257.54

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	279,894.12	1,071,738.49	1,071,738.49
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-247,257.54	-247,257.54
Total Projected Indirect 2007-2008 (Numerator)	279,894.12	1,318,996.03	1,318,996.03
Direct Costs	8,093,547.02	7,301,702.65	7,301,702.65
Rate for 2007-2008	3.46*	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 2007-2008 Federal Indirect Cost Rates
School District 15000
Form R0418

*** Final ***

Charlevoix-Emmet ISD
08568 Mercer Boulevard
Charlevoix, MI 49720-1006

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,086,099.76	1,496,714.10	1,496,714.10
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	1,086,099.76	1,496,714.10	1,496,714.10
2003-2004 Direct Costs	18,124,218.97	17,713,604.63	17,713,604.63
2005-2006 Rate	5.99*	8.45*	8.45**

Comparison:			
2005-2006 Actual Direct Costs	20,086,353.53	19,559,779.22	19,559,779.22
Indirect costs based on rate multiplied by actual direct costs	1,203,172.58	1,652,801.34	1,652,801.34
2005-2006 Actual Indirect Costs	1,544,641.70	2,071,216.01	2,071,216.01
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,544,641.70	2,071,216.01	2,071,216.01
Over/(Under) Recovery	-341,469.12	-418,414.67	-418,414.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,544,641.70	2,071,216.01	2,071,216.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-341,469.12	-418,414.67	-418,414.67
Total Projected Indirect 2007-2008 (Numerator)	1,886,110.82	2,489,630.68	2,489,630.68
Direct Costs	20,086,353.53	19,559,779.22	19,559,779.22
Rate for 2007-2008	9.39*	12.73*	12.73**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 15010
Form R0418

Beaver Island Community School
37895 King's Highway
Beaver Island, MI 49782

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	31,165.16	200,893.16	200,893.16
2003-2004 Fixed Carryforward	-13,256.29	-97,104.28	-97,104.28
Total Indirect Costs	44,421.45	297,997.44	297,997.44
2003-2004 Direct Costs	1,199,093.84	1,029,365.84	1,029,365.84
2005-2006 Rate	3.70*	28.95*	28.95**

Comparison:			
2005-2006 Actual Direct Costs	1,436,743.26	1,215,897.92	1,215,897.92
Indirect costs based on rate multiplied by actual direct costs	53,159.50	182,384.69	303,974.48
2005-2006 Actual Indirect Costs	69,384.46	290,229.80	290,229.80
2003-2004 Fixed Carry Forward	-13,256.29	-97,104.28	-97,104.28
Total Indirect Costs	82,640.75	387,334.08	387,334.08
Over/(Under) Recovery	-29,481.25	-204,949.39	-83,359.60

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	69,384.46	290,229.80	290,229.80
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-29,481.25	-204,949.39	-83,359.60
Total Projected Indirect 2007-2008 (Numerator)	98,865.71	495,179.19	373,589.40
Direct Costs	1,436,743.26	1,215,897.92	1,215,897.92
Rate for 2007-2008	6.88*	40.73*	30.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 15020
Form R0418

*** Final ***

Boyne City Public Schools
321 S. Park Street, Suite A
Boyne City, MI 49712

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	188,250.61	1,336,976.49	1,336,976.49
2003-2004 Fixed Carryforward	-67,230.55	-396,797.44	-396,797.44
Total Indirect Costs	255,481.16	1,733,773.93	1,733,773.93
2003-2004 Direct Costs	10,242,300.94	9,093,575.06	9,093,575.06
2005-2006 Rate	2.49*	19.07*	19.07**

Comparison:			
2005-2006 Actual Direct Costs	11,270,635.30	9,940,603.40	9,940,603.40
Indirect costs based on rate multiplied by actual direct costs	280,638.82	1,491,090.51	1,895,673.07
2005-2006 Actual Indirect Costs	198,319.82	1,528,351.72	1,528,351.72
2003-2004 Fixed Carry Forward	-67,230.55	-396,797.44	-396,797.44
Total Indirect Costs	265,550.37	1,925,149.16	1,925,149.16
Over/(Under) Recovery	15,088.45	-434,058.65	-29,476.09

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	198,319.82	1,528,351.72	1,528,351.72
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	15,088.45	-434,058.65	-29,476.09
Total Projected Indirect 2007-2008 (Numerator)	183,231.37	1,962,410.37	1,557,827.81
Direct Costs	11,270,635.30	9,940,603.40	9,940,603.40
Rate for 2007-2008	1.63*	19.74*	15.67**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 15030
Form R0418

Boyne Falls Public School District
P.O. Box 356
Boyne Falls, MI 49713-0356

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	27,527.57	319,440.67	319,440.67
2003-2004 Fixed Carryforward	417.60	-83,520.54	-83,520.54
Total Indirect Costs	27,109.97	402,961.21	402,961.21
2003-2004 Direct Costs	2,576,760.62	2,284,847.52	2,284,847.52
2005-2006 Rate	1.05*	17.64*	17.64**

Comparison:			
2005-2006 Actual Direct Costs	2,738,159.32	2,442,626.68	2,442,626.68
Indirect costs based on rate multiplied by actual direct costs	28,750.67	366,394.00	430,879.35
2005-2006 Actual Indirect Costs	45,371.50	340,904.14	340,904.14
2003-2004 Fixed Carry Forward	417.60	-83,520.54	-83,520.54
Total Indirect Costs	44,953.90	424,424.68	424,424.68
Over/(Under) Recovery	-16,203.23	-58,030.68	6,454.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	45,371.50	340,904.14	340,904.14
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-16,203.23	-58,030.68	6,454.67
Total Projected Indirect 2007-2008 (Numerator)	61,574.73	398,934.82	334,449.47
Direct Costs	2,738,159.32	2,442,626.68	2,442,626.68
Rate for 2007-2008	2.25*	16.33*	13.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 15050
Form R0418

*** Final ***

Charlevoix Public Schools
208 Clinton Street
Charlevoix, MI 49720-1398

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	386,426.62	1,583,944.19	1,583,944.19
2003-2004 Fixed Carryforward	-192,716.86	-203,849.30	-203,849.30
Total Indirect Costs	579,143.48	1,787,793.49	1,787,793.49
2003-2004 Direct Costs	11,923,402.65	10,725,885.08	10,725,885.08
2005-2006 Rate	4.86*	16.67*	16.67**

Comparison:			
2005-2006 Actual Direct Costs	12,654,691.67	11,393,203.22	11,393,203.22
Indirect costs based on rate multiplied by actual direct costs	615,018.02	1,708,980.48	1,899,246.98
2005-2006 Actual Indirect Costs	299,607.00	1,561,095.45	1,561,095.45
2003-2004 Fixed Carry Forward	-192,716.86	-203,849.30	-203,849.30
Total Indirect Costs	492,323.86	1,764,944.75	1,764,944.75
Over/(Under) Recovery	122,694.16	-55,964.27	134,302.23

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	299,607.00	1,561,095.45	1,561,095.45
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	122,694.16	-55,964.27	134,302.23
Total Projected Indirect 2007-2008 (Numerator)	176,912.84	1,617,059.72	1,426,793.22
Direct Costs	12,654,691.67	11,393,203.22	11,393,203.22
Rate for 2007-2008	1.40*	14.19*	12.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 15060
Form R0418

*** Final ***

East Jordan Public Schools
P.O. Box 399
East Jordan, MI 49727-0399

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	116,907.63	1,033,398.57	1,033,398.57
2003-2004 Fixed Carryforward	-68,884.44	-74,430.15	-74,430.15
Total Indirect Costs	185,792.07	1,107,828.72	1,107,828.72
2003-2004 Direct Costs	9,677,920.80	8,761,429.86	8,761,429.86
2005-2006 Rate	1.92*	12.64*	12.64**

Comparison:			
2005-2006 Actual Direct Costs	10,090,577.37	9,127,818.21	9,127,818.21
Indirect costs based on rate multiplied by actual direct costs	193,739.09	1,153,756.22	1,153,756.22
2005-2006 Actual Indirect Costs	150,256.80	1,113,015.96	1,113,015.96
2003-2004 Fixed Carry Forward	-68,884.44	-74,430.15	-74,430.15
Total Indirect Costs	219,141.24	1,187,446.11	1,187,446.11
Over/(Under) Recovery	-25,402.15	-33,689.89	-33,689.89

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	150,256.80	1,113,015.96	1,113,015.96
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-25,402.15	-33,689.89	-33,689.89
Total Projected Indirect 2007-2008 (Numerator)	175,658.95	1,146,705.85	1,146,705.85
Direct Costs	10,090,577.37	9,127,818.21	9,127,818.21
Rate for 2007-2008	1.74*	12.56*	12.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 15901
Form R0418

*** Final ***

Concord Academy:Boyne
00401 E. Dietz Road
Boyne City, MI 49712-9127

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	77,473.65	152,062.94	152,062.94
2003-2004 Fixed Carryforward	-32,341.84	-38,497.71	-38,497.71
Total Indirect Costs	109,815.49	190,560.65	190,560.65
2003-2004 Direct Costs	1,222,672.95	1,148,083.66	1,148,083.66
2005-2006 Rate	8.98*	16.60*	16.60**

Comparison:			
2005-2006 Actual Direct Costs	958,261.21	879,739.24	879,739.24
Indirect costs based on rate multiplied by actual direct costs	86,051.86	131,960.89	146,036.71
2005-2006 Actual Indirect Costs	56,247.92	134,769.89	134,769.89
2003-2004 Fixed Carry Forward	-32,341.84	-38,497.71	-38,497.71
Total Indirect Costs	88,589.76	173,267.60	173,267.60
Over/(Under) Recovery	-2,537.90	-41,306.71	-27,230.89

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	56,247.92	134,769.89	134,769.89
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-2,537.90	-41,306.71	-27,230.89
Total Projected Indirect 2007-2008 (Numerator)	58,785.82	176,076.60	162,000.78
Direct Costs	958,261.21	879,739.24	879,739.24
Rate for 2007-2008	6.13*	20.01*	18.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 15902
Form R0418

*** Final ***

Northwest Academy
115 W. Hurlbut Street
Charlevoix, MI 49720-1309

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	8,934.00	38,627.00	38,627.00
2003-2004 Fixed Carryforward	5,548.49	-759.80	-759.80
Total Indirect Costs	3,385.51	39,386.80	39,386.80
2003-2004 Direct Costs	448,707.00	419,014.00	419,014.00
2005-2006 Rate	0.75*	9.40*	9.40**

Comparison:			
2005-2006 Actual Direct Costs	450,712.00	374,532.00	374,532.00
Indirect costs based on rate multiplied by actual direct costs	3,380.34	35,206.01	35,206.01
2005-2006 Actual Indirect Costs	19,559.00	95,739.00	95,739.00
2003-2004 Fixed Carry Forward	5,548.49	-759.80	-759.80
Total Indirect Costs	14,010.51	96,498.80	96,498.80
Over/(Under) Recovery	-10,630.17	-61,292.79	-61,292.79

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	19,559.00	95,739.00	95,739.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-10,630.17	-61,292.79	-61,292.79
Total Projected Indirect 2007-2008 (Numerator)	30,189.17	157,031.79	157,031.79
Direct Costs	450,712.00	374,532.00	374,532.00
Rate for 2007-2008	6.70*	41.93*	41.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 16000
Form R0418

Cheb-Otsego-Presque Isle ESD
6065 Learning Lane
Indian River, MI 49749-9357

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	325,664.26	809,102.37	809,102.37
2003-2004 Fixed Carryforward	-39,740.39	-358,959.25	-358,959.25
Total Indirect Costs	365,404.65	1,168,061.62	1,168,061.62
2003-2004 Direct Costs	6,610,293.89	6,126,855.78	6,126,855.78
2005-2006 Rate	5.53*	19.06*	19.06**

Comparison:			
2005-2006 Actual Direct Costs	7,330,366.30	6,831,148.31	6,831,148.31
Indirect costs based on rate multiplied by actual direct costs	405,369.26	1,024,672.25	1,302,016.87
2005-2006 Actual Indirect Costs	373,510.63	872,728.62	872,728.62
2003-2004 Fixed Carry Forward	-39,740.39	-358,959.25	-358,959.25
Total Indirect Costs	413,251.02	1,231,687.87	1,231,687.87
Over/(Under) Recovery	-7,881.76	-207,015.62	70,329.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	373,510.63	872,728.62	872,728.62
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-7,881.76	-207,015.62	70,329.00
Total Projected Indirect 2007-2008 (Numerator)	381,392.39	1,079,744.24	802,399.62
Direct Costs	7,330,366.30	6,831,148.31	6,831,148.31
Rate for 2007-2008	5.20*	15.81*	11.75**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 16015
Form R0418

Cheboygan Area Schools
P.O. Box 100
Cheboygan, MI 49721-0100

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	177,359.30	1,927,628.02	1,927,628.02
2003-2004 Fixed Carryforward	-5,219.48	-53,628.46	-53,628.46
Total Indirect Costs	182,578.78	1,981,256.48	1,981,256.48
2003-2004 Direct Costs	18,134,545.81	16,384,277.09	16,384,277.09
2005-2006 Rate	1.01*	12.09*	12.09**

Comparison:			
2005-2006 Actual Direct Costs	18,119,463.44	16,174,462.11	16,174,462.11
Indirect costs based on rate multiplied by actual direct costs	183,006.58	1,955,492.47	1,955,492.47
2005-2006 Actual Indirect Costs	114,508.55	2,059,509.88	2,059,509.88
2003-2004 Fixed Carry Forward	-5,219.48	-53,628.46	-53,628.46
Total Indirect Costs	119,728.03	2,113,138.34	2,113,138.34
Over/(Under) Recovery	63,278.55	-157,645.87	-157,645.87

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	114,508.55	2,059,509.88	2,059,509.88
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	63,278.55	-157,645.87	-157,645.87
Total Projected Indirect 2007-2008 (Numerator)	51,230.00	2,217,155.75	2,217,155.75
Direct Costs	18,119,463.44	16,174,462.11	16,174,462.11
Rate for 2007-2008	0.28*	13.71*	13.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 16050
Form R0418

*** Final ***

Inland Lakes Schools
5243 S. Straits Highway
Indian River, MI 49749-9411

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	180,258.48	996,638.82	996,638.82
2003-2004 Fixed Carryforward	21,329.91	-160,858.14	-160,858.14
Total Indirect Costs	158,928.57	1,157,496.96	1,157,496.96
2003-2004 Direct Costs	8,076,531.53	7,260,151.19	7,260,151.19
2005-2006 Rate	1.97*	15.94*	15.94**

Comparison:			
2005-2006 Actual Direct Costs	8,384,437.80	7,536,785.18	7,536,785.18
Indirect costs based on rate multiplied by actual direct costs	165,173.42	1,130,517.78	1,201,363.56
2005-2006 Actual Indirect Costs	174,705.80	1,022,358.42	1,022,358.42
2003-2004 Fixed Carry Forward	21,329.91	-160,858.14	-160,858.14
Total Indirect Costs	153,375.89	1,183,216.56	1,183,216.56
Over/(Under) Recovery	11,797.53	-52,698.78	18,147.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	174,705.80	1,022,358.42	1,022,358.42
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	11,797.53	-52,698.78	18,147.00
Total Projected Indirect 2007-2008 (Numerator)	162,908.27	1,075,057.20	1,004,211.42
Direct Costs	8,384,437.80	7,536,785.18	7,536,785.18
Rate for 2007-2008	1.94*	14.26*	13.32**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 16070
Form R0418

Mackinaw City Public Schools
609 W. Central Avenue
Mackinaw City, MI 49701

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	10,390.63	198,890.48	198,890.48
2003-2004 Fixed Carryforward	0.00	-10,992.10	-10,992.10
Total Indirect Costs	10,390.63	209,882.58	209,882.58
2003-2004 Direct Costs	2,155,070.51	1,966,570.66	1,966,570.66
2005-2006 Rate	0.48*	10.67*	10.67**

Comparison:			
2005-2006 Actual Direct Costs	2,387,270.83	2,178,485.75	2,178,485.75
Indirect costs based on rate multiplied by actual direct costs	11,458.90	232,444.43	232,444.43
2005-2006 Actual Indirect Costs	10,103.98	218,889.06	218,889.06
2003-2004 Fixed Carry Forward	0.00	-10,992.10	-10,992.10
Total Indirect Costs	10,103.98	229,881.16	229,881.16
Over/(Under) Recovery	1,354.92	2,563.27	2,563.27

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	10,103.98	218,889.06	218,889.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,354.92	2,563.27	2,563.27
Total Projected Indirect 2007-2008 (Numerator)	8,749.06	216,325.79	216,325.79
Direct Costs	2,387,270.83	2,178,485.75	2,178,485.75
Rate for 2007-2008	0.37*	9.93*	9.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 16100
Form R0418

Wolverine Community Schools
P.O. Box 219
Wolverine, MI 49799-0219

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	119,864.96	417,252.38	417,252.38
2003-2004 Fixed Carryforward	15,020.14	-152,781.62	-152,781.62
Total Indirect Costs	104,844.82	570,034.00	570,034.00
2003-2004 Direct Costs	2,806,279.16	2,508,891.74	2,508,891.74
2005-2006 Rate	3.74*	22.72*	22.72**

Comparison:			
2005-2006 Actual Direct Costs	3,178,719.56	2,821,044.04	2,821,044.04
Indirect costs based on rate multiplied by actual direct costs	118,884.11	423,156.61	640,941.21
2005-2006 Actual Indirect Costs	127,635.50	485,311.02	485,311.02
2003-2004 Fixed Carry Forward	15,020.14	-152,781.62	-152,781.62
Total Indirect Costs	112,615.36	638,092.64	638,092.64
Over/(Under) Recovery	6,268.75	-214,936.03	2,848.57

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	127,635.50	485,311.02	485,311.02
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	6,268.75	-214,936.03	2,848.57
Total Projected Indirect 2007-2008 (Numerator)	121,366.75	700,247.05	482,462.45
Direct Costs	3,178,719.56	2,821,044.04	2,821,044.04
Rate for 2007-2008	3.82*	24.82*	17.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 17000
Form R0418

*** Final ***

Eastern Upper Peninsula ISD
P.O. Box 883
Sault Ste. Marie, MI 49783-0883

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	782,429.28	918,052.26	918,052.26
2003-2004 Fixed Carryforward	-323,305.61	-229,406.27	-229,406.27
Total Indirect Costs	1,105,734.89	1,147,458.53	1,147,458.53
2003-2004 Direct Costs	5,230,216.27	5,094,593.29	5,094,593.29
2005-2006 Rate	21.14*	22.52*	22.52**

Comparison:			
2005-2006 Actual Direct Costs	6,207,099.49	6,042,044.11	6,042,044.11
Indirect costs based on rate multiplied by actual direct costs	931,064.92	906,306.62	1,360,668.33
2005-2006 Actual Indirect Costs	402,288.51	567,343.89	567,343.89
2003-2004 Fixed Carry Forward	-323,305.61	-229,406.27	-229,406.27
Total Indirect Costs	725,594.12	796,750.16	796,750.16
Over/(Under) Recovery	205,470.80	109,556.46	563,918.17

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	402,288.51	567,343.89	567,343.89
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	205,470.80	109,556.46	563,918.17
Total Projected Indirect 2007-2008 (Numerator)	196,817.71	457,787.43	3,425.72
Direct Costs	6,207,099.49	6,042,044.11	6,042,044.11
Rate for 2007-2008	3.17*	7.58*	0.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 17010
Form R0418

*** Final ***

Sault Ste. Marie Area Schools
876 Marquette Avenue
Sault Ste. Marie, MI 49783-1800

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	934,719.11	3,414,906.78	3,414,906.78
2003-2004 Fixed Carryforward	-548,425.15	-538,130.30	-538,130.30
Total Indirect Costs	1,483,144.26	3,953,037.08	3,953,037.08
2003-2004 Direct Costs	23,730,750.84	21,250,563.17	21,250,563.17
2005-2006 Rate	6.25*	18.60*	18.60**

Comparison:			
2005-2006 Actual Direct Costs	22,909,594.08	20,596,816.54	20,596,816.54
Indirect costs based on rate multiplied by actual direct costs	1,431,849.63	3,089,522.48	3,831,007.88
2005-2006 Actual Indirect Costs	922,405.06	3,235,182.60	3,235,182.60
2003-2004 Fixed Carry Forward	-548,425.15	-538,130.30	-538,130.30
Total Indirect Costs	1,470,830.21	3,773,312.90	3,773,312.90
Over/(Under) Recovery	-38,980.58	-683,790.42	57,694.98

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	922,405.06	3,235,182.60	3,235,182.60
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-38,980.58	-683,790.42	57,694.98
Total Projected Indirect 2007-2008 (Numerator)	961,385.64	3,918,973.02	3,177,487.62
Direct Costs	22,909,594.08	20,596,816.54	20,596,816.54
Rate for 2007-2008	4.20*	19.03*	15.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 17050
Form R0418

Detour Area Schools
P.O. Box 429
DeTour Village, MI 49725-0429

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	77,335.16	280,239.93	280,239.93
2003-2004 Fixed Carryforward	-11,650.72	-66,045.87	-66,045.87
Total Indirect Costs	88,985.88	346,285.80	346,285.80
2003-2004 Direct Costs	2,240,183.57	2,037,278.80	2,037,278.80
2005-2006 Rate	3.97*	17.00*	17.00**

Comparison:			
2005-2006 Actual Direct Costs	2,457,763.87	2,235,075.01	2,235,075.01
Indirect costs based on rate multiplied by actual direct costs	97,573.23	335,261.25	379,962.75
2005-2006 Actual Indirect Costs	124,616.91	347,305.77	347,305.77
2003-2004 Fixed Carry Forward	-11,650.72	-66,045.87	-66,045.87
Total Indirect Costs	136,267.63	413,351.64	413,351.64
Over/(Under) Recovery	-38,694.40	-78,090.39	-33,388.89

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	124,616.91	347,305.77	347,305.77
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-38,694.40	-78,090.39	-33,388.89
Total Projected Indirect 2007-2008 (Numerator)	163,311.31	425,396.16	380,694.66
Direct Costs	2,457,763.87	2,235,075.01	2,235,075.01
Rate for 2007-2008	6.64*	19.03*	17.03**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 17090
Form R0418

Pickford Public Schools
P.O. Box 278
Pickford, MI 49774-0278

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	21,902.00	435,560.92	435,560.92
2003-2004 Fixed Carryforward	3,232.84	-18,557.52	-18,557.52
Total Indirect Costs	18,669.16	454,118.44	454,118.44
2003-2004 Direct Costs	6,008,622.12	5,594,963.20	5,594,963.20
2005-2006 Rate	0.31*	8.12*	8.12**

Comparison:			
2005-2006 Actual Direct Costs	6,013,329.93	5,605,014.56	5,605,014.56
Indirect costs based on rate multiplied by actual direct costs	18,641.32	455,127.18	455,127.18
2005-2006 Actual Indirect Costs	27,771.75	436,087.12	436,087.12
2003-2004 Fixed Carry Forward	3,232.84	-18,557.52	-18,557.52
Total Indirect Costs	24,538.91	454,644.64	454,644.64
Over/(Under) Recovery	-5,897.59	482.54	482.54

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	27,771.75	436,087.12	436,087.12
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-5,897.59	482.54	482.54
Total Projected Indirect 2007-2008 (Numerator)	33,669.34	435,604.58	435,604.58
Direct Costs	6,013,329.93	5,605,014.56	5,605,014.56
Rate for 2007-2008	0.56*	7.77*	7.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 17110
Form R0418

Rudyard Area Schools
P.O. Box 246
Rudyard, MI 49780-0246

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	221,166.47	1,165,495.60	1,165,495.60
2003-2004 Fixed Carryforward	1,574.95	-35,507.25	-35,507.25
Total Indirect Costs	219,591.52	1,201,002.85	1,201,002.85
2003-2004 Direct Costs	9,542,322.65	8,597,993.52	8,597,993.52
2005-2006 Rate	2.30*	13.97*	13.97**

Comparison:			
2005-2006 Actual Direct Costs	9,591,987.82	8,610,705.16	8,610,705.16
Indirect costs based on rate multiplied by actual direct costs	220,615.72	1,202,915.51	1,202,915.51
2005-2006 Actual Indirect Costs	238,241.87	1,219,524.53	1,219,524.53
2003-2004 Fixed Carry Forward	1,574.95	-35,507.25	-35,507.25
Total Indirect Costs	236,666.92	1,255,031.78	1,255,031.78
Over/(Under) Recovery	-16,051.20	-52,116.27	-52,116.27

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	238,241.87	1,219,524.53	1,219,524.53
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-16,051.20	-52,116.27	-52,116.27
Total Projected Indirect 2007-2008 (Numerator)	254,293.07	1,271,640.80	1,271,640.80
Direct Costs	9,591,987.82	8,610,705.16	8,610,705.16
Rate for 2007-2008	2.65*	14.77*	14.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 17140
Form R0418

Brimley Area Schools
7134 S. M-221
Brimley, MI 49715-9299

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	248,445.43	708,165.26	708,165.26
2003-2004 Fixed Carryforward	-118,176.91	-231,177.24	-231,177.24
Total Indirect Costs	366,622.34	939,342.50	939,342.50
2003-2004 Direct Costs	4,865,981.64	4,406,261.81	4,406,261.81
2005-2006 Rate	7.53*	21.32*	21.32**

Comparison:			
2005-2006 Actual Direct Costs	4,959,303.12	4,483,775.79	4,483,775.79
Indirect costs based on rate multiplied by actual direct costs	373,435.52	672,566.37	955,941.00
2005-2006 Actual Indirect Costs	282,315.91	757,843.24	757,843.24
2003-2004 Fixed Carry Forward	-118,176.91	-231,177.24	-231,177.24
Total Indirect Costs	400,492.82	989,020.48	989,020.48
Over/(Under) Recovery	-27,057.30	-316,454.11	-33,079.48

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	282,315.91	757,843.24	757,843.24
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-27,057.30	-316,454.11	-33,079.48
Total Projected Indirect 2007-2008 (Numerator)	309,373.21	1,074,297.35	790,922.72
Direct Costs	4,959,303.12	4,483,775.79	4,483,775.79
Rate for 2007-2008	6.24*	23.96*	17.64**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 17160
Form R0418

Whitefish Township Schools
P.O. Box 58
Paradise, MI 49768-0058

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	12,329.09	98,494.17	98,494.17
2003-2004 Fixed Carryforward	0.00	-18,148.83	-18,148.83
Total Indirect Costs	12,329.09	116,643.00	116,643.00
2003-2004 Direct Costs	918,302.74	832,137.66	832,137.66
2005-2006 Rate	1.34*	14.02*	14.02**

Comparison:			
2005-2006 Actual Direct Costs	928,619.20	822,549.92	822,549.92
Indirect costs based on rate multiplied by actual direct costs	12,443.50	115,321.50	115,321.50
2005-2006 Actual Indirect Costs	11,583.65	117,652.93	117,652.93
2003-2004 Fixed Carry Forward	0.00	-18,148.83	-18,148.83
Total Indirect Costs	11,583.65	135,801.76	135,801.76
Over/(Under) Recovery	859.85	-20,480.26	-20,480.26

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	11,583.65	117,652.93	117,652.93
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	859.85	-20,480.26	-20,480.26
Total Projected Indirect 2007-2008 (Numerator)	10,723.80	138,133.19	138,133.19
Direct Costs	928,619.20	822,549.92	822,549.92
Rate for 2007-2008	1.15*	16.79*	16.79**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 17901
Form R0418

Joseph P. Lumsden Bahweting Anishnabe Ac
1301 Marquette Avenue
Sault Ste. Marie, MI 49783-9533

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	348,493.56	830,465.51	830,465.51
2003-2004 Fixed Carryforward	-170,975.44	-1,251,362.73	-1,251,362.73
Total Indirect Costs	519,469.00	2,081,828.24	2,081,828.24
2003-2004 Direct Costs	3,676,050.48	3,194,078.53	3,194,078.53
2005-2006 Rate	14.13*	65.18*	65.18**

Comparison:			
2005-2006 Actual Direct Costs	4,220,435.45	3,691,915.74	3,691,915.74
Indirect costs based on rate multiplied by actual direct costs	596,347.53	553,787.36	922,978.94
2005-2006 Actual Indirect Costs	470,501.67	999,021.38	999,021.38
2003-2004 Fixed Carry Forward	-170,975.44	-1,251,362.73	-1,251,362.73
Total Indirect Costs	641,477.11	2,250,384.11	2,250,384.11
Over/(Under) Recovery	-45,129.58	-1,696,596.75	-1,327,405.17

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	470,501.67	999,021.38	999,021.38
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-45,129.58	-1,696,596.75	-1,327,405.17
Total Projected Indirect 2007-2008 (Numerator)	515,631.25	2,695,618.13	2,326,426.55
Direct Costs	4,220,435.45	3,691,915.74	3,691,915.74
Rate for 2007-2008	12.22*	73.01*	63.01**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 17902
Form R0418

Ojibwe Charter School
11507 West Industrial Drive
Brimley, MI 49715

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	7,668.47	114,261.18	114,261.18
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	7,668.47	114,261.18	114,261.18
2003-2004 Direct Costs	894,053.26	787,460.55	787,460.55
2005-2006 Rate	0.86*	14.51*	14.51**

Comparison:			
2005-2006 Actual Direct Costs	1,322,910.50	1,202,417.48	1,202,417.48
Indirect costs based on rate multiplied by actual direct costs	11,377.03	174,470.78	174,470.78
2005-2006 Actual Indirect Costs	14,170.23	134,663.25	134,663.25
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	14,170.23	134,663.25	134,663.25
Over/(Under) Recovery	-2,793.20	39,807.53	39,807.53

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	14,170.23	134,663.25	134,663.25
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-2,793.20	39,807.53	39,807.53
Total Projected Indirect 2007-2008 (Numerator)	16,963.43	94,855.72	94,855.72
Direct Costs	1,322,910.50	1,202,417.48	1,202,417.48
Rate for 2007-2008	1.28*	7.89*	7.89**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 18000
Form R0418

Clare-Gladwin RESD
4041 E. Mannsiding Road
Clare, MI 48617-8999

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	698,213.29	1,172,084.20	1,172,084.20
2003-2004 Fixed Carryforward	294,156.77	-837,107.78	-837,107.78
Total Indirect Costs	404,056.52	2,009,191.98	2,009,191.98
2003-2004 Direct Costs	7,781,640.37	7,307,769.46	7,307,769.46
2005-2006 Rate	5.19*	27.49*	27.49**

Comparison:			
2005-2006 Actual Direct Costs	8,731,189.95	8,397,301.03	8,397,301.03
Indirect costs based on rate multiplied by actual direct costs	453,148.76	1,259,595.15	2,099,325.26
2005-2006 Actual Indirect Costs	662,926.21	996,815.13	996,815.13
2003-2004 Fixed Carry Forward	294,156.77	-837,107.78	-837,107.78
Total Indirect Costs	368,769.44	1,833,922.91	1,833,922.91
Over/(Under) Recovery	84,379.32	-574,327.76	265,402.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	662,926.21	996,815.13	996,815.13
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	84,379.32	-574,327.76	265,402.35
Total Projected Indirect 2007-2008 (Numerator)	578,546.89	1,571,142.89	731,412.78
Direct Costs	8,731,189.95	8,397,301.03	8,397,301.03
Rate for 2007-2008	6.63*	18.71*	8.71**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 18010
Form R0418

Clare Public Schools
201 E. State Street
Clare, MI 48617-1317

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	408,965.13	1,709,807.48	1,709,807.48
2003-2004 Fixed Carryforward	-240,838.98	-601,786.12	-601,786.12
Total Indirect Costs	649,804.11	2,311,593.60	2,311,593.60
2003-2004 Direct Costs	11,686,884.43	10,386,042.08	10,386,042.08
2005-2006 Rate	5.56*	22.26*	22.26**

Comparison:			
2005-2006 Actual Direct Costs	12,240,727.46	10,744,768.41	10,744,768.41
Indirect costs based on rate multiplied by actual direct costs	680,584.45	1,611,715.26	2,391,785.45
2005-2006 Actual Indirect Costs	437,330.85	1,933,289.90	1,933,289.90
2003-2004 Fixed Carry Forward	-240,838.98	-601,786.12	-601,786.12
Total Indirect Costs	678,169.83	2,535,076.02	2,535,076.02
Over/(Under) Recovery	2,414.62	-923,360.76	-143,290.57

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	437,330.85	1,933,289.90	1,933,289.90
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	2,414.62	-923,360.76	-143,290.57
Total Projected Indirect 2007-2008 (Numerator)	434,916.23	2,856,650.66	2,076,580.47
Direct Costs	12,240,727.46	10,744,768.41	10,744,768.41
Rate for 2007-2008	3.55*	26.59*	19.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 18020
Form R0418

Farwell Area Schools
371 E. Main Street
Farwell, MI 48622

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	253,537.24	1,128,777.09	1,128,777.09
2003-2004 Fixed Carryforward	76,722.70	7,949.13	7,949.13
Total Indirect Costs	176,814.54	1,120,827.96	1,120,827.96
2003-2004 Direct Costs	11,820,839.70	10,945,599.85	10,945,599.85
2005-2006 Rate	1.50*	10.24*	10.24**

Comparison:			
2005-2006 Actual Direct Costs	11,772,955.09	10,875,319.00	10,875,319.00
Indirect costs based on rate multiplied by actual direct costs	176,594.33	1,113,632.67	1,113,632.67
2005-2006 Actual Indirect Costs	500,399.85	1,398,035.94	1,398,035.94
2003-2004 Fixed Carry Forward	76,722.70	7,949.13	7,949.13
Total Indirect Costs	423,677.15	1,390,086.81	1,390,086.81
Over/(Under) Recovery	-247,082.82	-276,454.14	-276,454.14

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	500,399.85	1,398,035.94	1,398,035.94
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-247,082.82	-276,454.14	-276,454.14
Total Projected Indirect 2007-2008 (Numerator)	747,482.67	1,674,490.08	1,674,490.08
Direct Costs	11,772,955.09	10,875,319.00	10,875,319.00
Rate for 2007-2008	6.35*	15.40*	15.40**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 18060
Form R0418

Harrison Community Schools
P.O. Box 529
Harrison, MI 48625-0529

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	365,086.28	2,026,667.34	2,026,667.34
2003-2004 Fixed Carryforward	-62,494.22	-202,173.67	-202,173.67
Total Indirect Costs	427,580.50	2,228,841.01	2,228,841.01
2003-2004 Direct Costs	16,745,003.24	15,083,422.18	15,083,422.18
2005-2006 Rate	2.55*	14.78*	14.78**

Comparison:			
2005-2006 Actual Direct Costs	17,099,370.07	15,292,581.49	15,292,581.49
Indirect costs based on rate multiplied by actual direct costs	436,033.94	2,260,243.54	2,260,243.54
2005-2006 Actual Indirect Costs	406,391.81	2,213,180.39	2,213,180.39
2003-2004 Fixed Carry Forward	-62,494.22	-202,173.67	-202,173.67
Total Indirect Costs	468,886.03	2,415,354.06	2,415,354.06
Over/(Under) Recovery	-32,852.09	-155,110.52	-155,110.52

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	406,391.81	2,213,180.39	2,213,180.39
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-32,852.09	-155,110.52	-155,110.52
Total Projected Indirect 2007-2008 (Numerator)	439,243.90	2,368,290.91	2,368,290.91
Direct Costs	17,099,370.07	15,292,581.49	15,292,581.49
Rate for 2007-2008	2.57*	15.49*	15.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 19000
Form R0418

*** Final ***

Clinton County RESA
1013 South US-27 Suite A
St. Johns, MI 48879-2423

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	647,804.65	1,048,826.59	1,048,826.59
2003-2004 Fixed Carryforward	-150,840.90	-98,575.75	-98,575.75
Total Indirect Costs	798,645.55	1,147,402.34	1,147,402.34
2003-2004 Direct Costs	12,674,562.24	12,273,540.30	12,273,540.30
2005-2006 Rate	6.30*	9.35*	9.35**

Comparison:			
2005-2006 Actual Direct Costs	10,964,286.98	10,336,652.08	10,336,652.08
Indirect costs based on rate multiplied by actual direct costs	690,750.08	966,476.97	966,476.97
2005-2006 Actual Indirect Costs	545,876.30	1,173,511.20	1,173,511.20
2003-2004 Fixed Carry Forward	-150,840.90	-98,575.75	-98,575.75
Total Indirect Costs	696,717.20	1,272,086.95	1,272,086.95
Over/(Under) Recovery	-5,967.12	-305,609.98	-305,609.98

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	545,876.30	1,173,511.20	1,173,511.20
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-5,967.12	-305,609.98	-305,609.98
Total Projected Indirect 2007-2008 (Numerator)	551,843.42	1,479,121.18	1,479,121.18
Direct Costs	10,964,286.98	10,336,652.08	10,336,652.08
Rate for 2007-2008	5.03*	14.31*	14.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 19010
Form R0418

*** Final ***

DeWitt Public Schools
P.O. Box 800
DeWitt, MI 48820-0800

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	803,328.94	2,884,953.43	2,884,953.43
2003-2004 Fixed Carryforward	-44,777.54	-637,331.26	-637,331.26
Total Indirect Costs	848,106.48	3,522,284.69	3,522,284.69
2003-2004 Direct Costs	20,123,912.30	18,042,287.81	18,042,287.81
2005-2006 Rate	4.21*	19.52*	19.52**

Comparison:			
2005-2006 Actual Direct Costs	21,221,718.83	18,999,001.33	18,999,001.33
Indirect costs based on rate multiplied by actual direct costs	893,434.36	2,849,850.20	3,708,605.06
2005-2006 Actual Indirect Costs	907,879.88	3,130,597.38	3,130,597.38
2003-2004 Fixed Carry Forward	-44,777.54	-637,331.26	-637,331.26
Total Indirect Costs	952,657.42	3,767,928.64	3,767,928.64
Over/(Under) Recovery	-59,223.06	-918,078.44	-59,323.58

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	907,879.88	3,130,597.38	3,130,597.38
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-59,223.06	-918,078.44	-59,323.58
Total Projected Indirect 2007-2008 (Numerator)	967,102.94	4,048,675.82	3,189,920.96
Direct Costs	21,221,718.83	18,999,001.33	18,999,001.33
Rate for 2007-2008	4.56*	21.31*	16.79**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 19070
Form R0418

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

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	35,085.24	367,022.43	367,022.43
2003-2004 Fixed Carryforward	0.00	1,273.26	1,273.26
Total Indirect Costs	35,085.24	365,749.17	365,749.17
2003-2004 Direct Costs	3,816,236.10	3,484,298.91	3,484,298.91
2005-2006 Rate	0.92*	10.50*	10.50**

Comparison:			
2005-2006 Actual Direct Costs	4,199,959.98	3,845,879.01	3,845,879.01
Indirect costs based on rate multiplied by actual direct costs	38,639.63	403,817.30	403,817.30
2005-2006 Actual Indirect Costs	27,654.24	381,735.21	381,735.21
2003-2004 Fixed Carry Forward	0.00	1,273.26	1,273.26
Total Indirect Costs	27,654.24	380,461.95	380,461.95
Over/(Under) Recovery	10,985.39	23,355.35	23,355.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	27,654.24	381,735.21	381,735.21
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	10,985.39	23,355.35	23,355.35
Total Projected Indirect 2007-2008 (Numerator)	16,668.85	358,379.86	358,379.86
Direct Costs	4,199,959.98	3,845,879.01	3,845,879.01
Rate for 2007-2008	0.40*	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 2007-2008 Federal Indirect Cost Rates
School District 19100
Form R0418

*** Final ***

Bath Community Schools
P.O. Box 310
Bath, MI 48808-0310

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	266,400.88	958,528.18	958,528.18
2003-2004 Fixed Carryforward	-124,016.61	-168,104.62	-168,104.62
Total Indirect Costs	390,417.49	1,126,632.80	1,126,632.80
2003-2004 Direct Costs	6,622,297.97	5,930,170.67	5,930,170.67
2005-2006 Rate	5.90*	19.00*	19.00**

Comparison:			
2005-2006 Actual Direct Costs	7,172,922.08	6,350,881.94	6,350,881.94
Indirect costs based on rate multiplied by actual direct costs	423,202.40	952,632.29	1,206,667.57
2005-2006 Actual Indirect Costs	234,468.91	1,056,509.05	1,056,509.05
2003-2004 Fixed Carry Forward	-124,016.61	-168,104.62	-168,104.62
Total Indirect Costs	358,485.52	1,224,613.67	1,224,613.67
Over/(Under) Recovery	64,716.88	-271,981.38	-17,946.10

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	234,468.91	1,056,509.05	1,056,509.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	64,716.88	-271,981.38	-17,946.10
Total Projected Indirect 2007-2008 (Numerator)	169,752.03	1,328,490.43	1,074,455.15
Direct Costs	7,172,922.08	6,350,881.94	6,350,881.94
Rate for 2007-2008	2.37*	20.92*	16.92**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 19120
Form R0418

Ovid-Elsie Area Schools
8989 Colony Road
Elsie, MI 48831-9724

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	56,270.43	1,363,426.28	1,363,426.28
2003-2004 Fixed Carryforward	-5,168.53	-185,659.20	-185,659.20
Total Indirect Costs	61,438.96	1,549,085.48	1,549,085.48
2003-2004 Direct Costs	13,633,521.36	12,326,365.51	12,326,365.51
2005-2006 Rate	0.45*	12.57*	12.57**

Comparison:			
2005-2006 Actual Direct Costs	14,571,925.92	13,161,750.24	13,161,750.24
Indirect costs based on rate multiplied by actual direct costs	65,573.67	1,654,432.01	1,654,432.01
2005-2006 Actual Indirect Costs	76,582.00	1,486,757.68	1,486,757.68
2003-2004 Fixed Carry Forward	-5,168.53	-185,659.20	-185,659.20
Total Indirect Costs	81,750.53	1,672,416.88	1,672,416.88
Over/(Under) Recovery	-16,176.86	-17,984.87	-17,984.87

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	76,582.00	1,486,757.68	1,486,757.68
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-16,176.86	-17,984.87	-17,984.87
Total Projected Indirect 2007-2008 (Numerator)	92,758.86	1,504,742.55	1,504,742.55
Direct Costs	14,571,925.92	13,161,750.24	13,161,750.24
Rate for 2007-2008	0.64*	11.43*	11.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 19125
Form R0418

*** Final ***

Pewamo-Westphalia Community Schools
5101 S. Clintonia Road
Pewamo, MI 48873-9632

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	138,363.16	673,851.94	673,851.94
2003-2004 Fixed Carryforward	-87,820.14	-193,746.33	-193,746.33
Total Indirect Costs	226,183.30	867,598.27	867,598.27
2003-2004 Direct Costs	5,065,686.09	4,530,197.31	4,530,197.31
2005-2006 Rate	4.47*	19.15*	19.15**

Comparison:			
2005-2006 Actual Direct Costs	5,229,889.29	4,632,234.94	4,632,234.94
Indirect costs based on rate multiplied by actual direct costs	233,776.05	694,835.24	887,072.99
2005-2006 Actual Indirect Costs	170,076.11	767,730.46	767,730.46
2003-2004 Fixed Carry Forward	-87,820.14	-193,746.33	-193,746.33
Total Indirect Costs	257,896.25	961,476.79	961,476.79
Over/(Under) Recovery	-24,120.20	-266,641.55	-74,403.80

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	170,076.11	767,730.46	767,730.46
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-24,120.20	-266,641.55	-74,403.80
Total Projected Indirect 2007-2008 (Numerator)	194,196.31	1,034,372.01	842,134.26
Direct Costs	5,229,889.29	4,632,234.94	4,632,234.94
Rate for 2007-2008	3.71*	22.33*	18.18**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 19140
Form R0418

St. Johns Public Schools
P.O. Box 230
St. Johns, MI 48879-0230

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	991,885.36	3,711,192.14	3,711,192.14
2003-2004 Fixed Carryforward	-657,077.51	-902,892.44	-902,892.44
Total Indirect Costs	1,648,962.87	4,614,084.58	4,614,084.58
2003-2004 Direct Costs	24,457,312.66	21,738,005.88	21,738,005.88
2005-2006 Rate	6.74*	21.23*	21.23**

Comparison:			
2005-2006 Actual Direct Costs	26,001,686.33	23,041,492.95	23,041,492.95
Indirect costs based on rate multiplied by actual direct costs	1,752,513.66	3,456,223.94	4,891,708.95
2005-2006 Actual Indirect Costs	987,315.00	3,947,508.38	3,947,508.38
2003-2004 Fixed Carry Forward	-657,077.51	-902,892.44	-902,892.44
Total Indirect Costs	1,644,392.51	4,850,400.82	4,850,400.82
Over/(Under) Recovery	108,121.15	-1,394,176.88	41,308.13

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	987,315.00	3,947,508.38	3,947,508.38
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	108,121.15	-1,394,176.88	41,308.13
Total Projected Indirect 2007-2008 (Numerator)	879,193.85	5,341,685.26	3,906,200.25
Direct Costs	26,001,686.33	23,041,492.95	23,041,492.95
Rate for 2007-2008	3.38*	23.18*	16.95**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 20015
Form R0418

Crawford AuSable Schools
1135 N Old 27
Grayling, MI 49738-1600

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	708,059.78	2,279,096.62	2,279,096.62
2003-2004 Fixed Carryforward	-359,107.67	-487,987.97	-487,987.97
Total Indirect Costs	1,067,167.45	2,767,084.59	2,767,084.59
2003-2004 Direct Costs	15,638,032.31	14,066,995.47	14,066,995.47
2005-2006 Rate	6.82*	19.67*	19.67**

Comparison:			
2005-2006 Actual Direct Costs	15,775,337.21	14,047,185.93	14,047,185.93
Indirect costs based on rate multiplied by actual direct costs	1,075,878.00	2,107,077.89	2,763,081.47
2005-2006 Actual Indirect Costs	719,854.99	2,448,006.27	2,448,006.27
2003-2004 Fixed Carry Forward	-359,107.67	-487,987.97	-487,987.97
Total Indirect Costs	1,078,962.66	2,935,994.24	2,935,994.24
Over/(Under) Recovery	-3,084.66	-828,916.35	-172,912.77

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	719,854.99	2,448,006.27	2,448,006.27
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-3,084.66	-828,916.35	-172,912.77
Total Projected Indirect 2007-2008 (Numerator)	722,939.65	3,276,922.62	2,620,919.04
Direct Costs	15,775,337.21	14,047,185.93	14,047,185.93
Rate for 2007-2008	4.58*	23.33*	18.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 21000
Form R0418

Delta-Schoolcraft ISD
2525 3rd Avenue S.
Escanaba, MI 49829-1258

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	525,836.99	1,030,504.68	1,030,504.68
2003-2004 Fixed Carryforward	122,365.22	-58,486.22	-58,486.22
Total Indirect Costs	403,471.77	1,088,990.90	1,088,990.90
2003-2004 Direct Costs	9,379,484.69	8,874,817.00	8,874,817.00
2005-2006 Rate	4.30*	12.27*	12.27**

Comparison:			
2005-2006 Actual Direct Costs	8,963,228.22	8,471,391.18	8,471,391.18
Indirect costs based on rate multiplied by actual direct costs	385,418.81	1,039,439.70	1,039,439.70
2005-2006 Actual Indirect Costs	788,643.78	1,280,480.82	1,280,480.82
2003-2004 Fixed Carry Forward	122,365.22	-58,486.22	-58,486.22
Total Indirect Costs	666,278.56	1,338,967.04	1,338,967.04
Over/(Under) Recovery	-280,859.75	-299,527.34	-299,527.34

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	788,643.78	1,280,480.82	1,280,480.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-280,859.75	-299,527.34	-299,527.34
Total Projected Indirect 2007-2008 (Numerator)	1,069,503.53	1,580,008.16	1,580,008.16
Direct Costs	8,963,228.22	8,471,391.18	8,471,391.18
Rate for 2007-2008	11.93*	18.65*	18.65**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 21010
Form R0418

Escanaba Area Public Schools
1500 Ludington St.
Escanaba, MI 49829-3944

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	361,975.50	2,455,311.60	2,455,311.60
2003-2004 Fixed Carryforward	-58,162.76	-149,044.20	-149,044.20
Total Indirect Costs	420,138.26	2,604,355.80	2,604,355.80
2003-2004 Direct Costs	23,131,115.45	21,037,779.35	21,037,779.35
2005-2006 Rate	1.82*	12.38*	12.38**

Comparison:			
2005-2006 Actual Direct Costs	23,276,711.12	21,081,933.98	21,081,933.98
Indirect costs based on rate multiplied by actual direct costs	423,636.14	2,609,943.43	2,609,943.43
2005-2006 Actual Indirect Costs	379,093.75	2,573,870.89	2,573,870.89
2003-2004 Fixed Carry Forward	-58,162.76	-149,044.20	-149,044.20
Total Indirect Costs	437,256.51	2,722,915.09	2,722,915.09
Over/(Under) Recovery	-13,620.37	-112,971.66	-112,971.66

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	379,093.75	2,573,870.89	2,573,870.89
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-13,620.37	-112,971.66	-112,971.66
Total Projected Indirect 2007-2008 (Numerator)	392,714.12	2,686,842.55	2,686,842.55
Direct Costs	23,276,711.12	21,081,933.98	21,081,933.98
Rate for 2007-2008	1.69*	12.74*	12.74**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 21025
Form R0418

Gladstone Area Schools
400 S. 10th Street
Gladstone, MI 49837-1598

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	162,475.48	1,309,695.25	1,309,695.25
2003-2004 Fixed Carryforward	56,694.16	95,208.84	95,208.84
Total Indirect Costs	105,781.32	1,214,486.41	1,214,486.41
2003-2004 Direct Costs	12,278,881.64	11,131,661.87	11,131,661.87
2005-2006 Rate	0.86*	10.91*	10.91**

Comparison:			
2005-2006 Actual Direct Costs	13,025,571.47	11,763,825.80	11,763,825.80
Indirect costs based on rate multiplied by actual direct costs	112,019.91	1,283,433.39	1,283,433.39
2005-2006 Actual Indirect Costs	245,091.37	1,506,837.04	1,506,837.04
2003-2004 Fixed Carry Forward	56,694.16	95,208.84	95,208.84
Total Indirect Costs	188,397.21	1,411,628.20	1,411,628.20
Over/(Under) Recovery	-76,377.30	-128,194.81	-128,194.81

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	245,091.37	1,506,837.04	1,506,837.04
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-76,377.30	-128,194.81	-128,194.81
Total Projected Indirect 2007-2008 (Numerator)	321,468.67	1,635,031.85	1,635,031.85
Direct Costs	13,025,571.47	11,763,825.80	11,763,825.80
Rate for 2007-2008	2.47*	13.90*	13.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 21060
Form R0418

*** Final ***

Rapid River Public Schools
10070 Hwy. 2, P.O. Box 68
Rapid River, MI 49878-0068

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	287,164.19	641,871.77	641,871.77
2003-2004 Fixed Carryforward	-180,578.57	-284,991.42	-284,991.42
Total Indirect Costs	467,742.76	926,863.19	926,863.19
2003-2004 Direct Costs	3,276,016.55	2,921,308.97	2,921,308.97
2005-2006 Rate	14.28*	31.73*	31.73**

Comparison:			
2005-2006 Actual Direct Costs	3,500,829.44	3,062,065.50	3,062,065.50
Indirect costs based on rate multiplied by actual direct costs	499,918.44	459,309.83	765,516.38
2005-2006 Actual Indirect Costs	218,636.03	657,399.97	657,399.97
2003-2004 Fixed Carry Forward	-180,578.57	-284,991.42	-284,991.42
Total Indirect Costs	399,214.60	942,391.39	942,391.39
Over/(Under) Recovery	100,703.84	-483,081.56	-176,875.01

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	218,636.03	657,399.97	657,399.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	100,703.84	-483,081.56	-176,875.01
Total Projected Indirect 2007-2008 (Numerator)	117,932.19	1,140,481.53	834,274.98
Direct Costs	3,500,829.44	3,062,065.50	3,062,065.50
Rate for 2007-2008	3.37*	37.25*	27.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 21065
Form R0418

*** Final ***

Big Bay De Noc School District
8928 OO.25 Road
Cooks, MI 49817-9510

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	154,034.31	382,059.53	382,059.53
2003-2004 Fixed Carryforward	-68,582.51	-33,123.67	-33,123.67
Total Indirect Costs	222,616.82	415,183.20	415,183.20
2003-2004 Direct Costs	2,821,164.12	2,593,138.90	2,593,138.90
2005-2006 Rate	7.89*	16.01*	16.01**

Comparison:			
2005-2006 Actual Direct Costs	2,499,088.13	2,302,365.32	2,302,365.32
Indirect costs based on rate multiplied by actual direct costs	197,178.05	345,354.80	368,608.69
2005-2006 Actual Indirect Costs	156,407.41	353,130.22	353,130.22
2003-2004 Fixed Carry Forward	-68,582.51	-33,123.67	-33,123.67
Total Indirect Costs	224,989.92	386,253.89	386,253.89
Over/(Under) Recovery	-27,811.87	-40,899.09	-17,645.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	156,407.41	353,130.22	353,130.22
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-27,811.87	-40,899.09	-17,645.20
Total Projected Indirect 2007-2008 (Numerator)	184,219.28	394,029.31	370,775.42
Direct Costs	2,499,088.13	2,302,365.32	2,302,365.32
Rate for 2007-2008	7.37*	17.11*	16.10**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 21090
Form R0418

Bark River-Harris School District
P.O. Box 350
Harris, MI 49845-0350

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	71,202.91	435,416.93	435,416.93
2003-2004 Fixed Carryforward	0.00	-66,741.54	-66,741.54
Total Indirect Costs	71,202.91	502,158.47	502,158.47
2003-2004 Direct Costs	4,706,664.66	4,342,450.64	4,342,450.64
2005-2006 Rate	1.51*	11.56*	11.56**

Comparison:			
2005-2006 Actual Direct Costs	5,059,614.00	4,635,431.80	4,635,431.80
Indirect costs based on rate multiplied by actual direct costs	76,400.17	535,855.92	535,855.92
2005-2006 Actual Indirect Costs	164,929.47	589,111.67	589,111.67
2003-2004 Fixed Carry Forward	0.00	-66,741.54	-66,741.54
Total Indirect Costs	164,929.47	655,853.21	655,853.21
Over/(Under) Recovery	-88,529.30	-119,997.29	-119,997.29

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	164,929.47	589,111.67	589,111.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-88,529.30	-119,997.29	-119,997.29
Total Projected Indirect 2007-2008 (Numerator)	253,458.77	709,108.96	709,108.96
Direct Costs	5,059,614.00	4,635,431.80	4,635,431.80
Rate for 2007-2008	5.01*	15.30*	15.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 21135
Form R0418

*** Final ***

Mid Peninsula School District
5055 St. Nicholas 31st Road
Rock, MI 49880-9604

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	93,564.00	292,660.04	292,660.04
2003-2004 Fixed Carryforward	-70.72	-7,741.99	-7,741.99
Total Indirect Costs	93,634.72	300,402.03	300,402.03
2003-2004 Direct Costs	2,401,131.20	2,202,035.16	2,202,035.16
2005-2006 Rate	3.90*	13.64*	13.64**

Comparison:			
2005-2006 Actual Direct Costs	2,852,815.57	2,490,570.42	2,490,570.42
Indirect costs based on rate multiplied by actual direct costs	111,259.81	339,713.81	339,713.81
2005-2006 Actual Indirect Costs	0.00	362,245.15	362,245.15
2003-2004 Fixed Carry Forward	-70.72	-7,741.99	-7,741.99
Total Indirect Costs	70.72	369,987.14	369,987.14
Over/(Under) Recovery	111,189.09	-30,273.33	-30,273.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	362,245.15	362,245.15
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	111,189.09	-30,273.33	-30,273.33
Total Projected Indirect 2007-2008 (Numerator)	-111,189.09	392,518.48	392,518.48
Direct Costs	2,852,815.57	2,490,570.42	2,490,570.42
Rate for 2007-2008	0.00*	15.76*	15.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 22000
Form R0418

*** Final ***

Dickinson-Iron ISD
1074 Pyle Drive
Kingsford, MI 49802-4451

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	531,154.70	799,782.97	799,782.97
2003-2004 Fixed Carryforward	-103,145.90	34,339.54	34,339.54
Total Indirect Costs	634,300.60	765,443.43	765,443.43
2003-2004 Direct Costs	7,874,631.23	7,606,002.96	7,606,002.96
2005-2006 Rate	8.05*	10.06*	10.06**

Comparison:			
2005-2006 Actual Direct Costs	8,775,730.58	8,469,128.17	8,469,128.17
Indirect costs based on rate multiplied by actual direct costs	706,446.31	851,994.29	851,994.29
2005-2006 Actual Indirect Costs	601,719.48	908,321.89	908,321.89
2003-2004 Fixed Carry Forward	-103,145.90	34,339.54	34,339.54
Total Indirect Costs	704,865.38	873,982.35	873,982.35
Over/(Under) Recovery	1,580.93	-21,988.06	-21,988.06

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	601,719.48	908,321.89	908,321.89
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,580.93	-21,988.06	-21,988.06
Total Projected Indirect 2007-2008 (Numerator)	600,138.55	930,309.95	930,309.95
Direct Costs	8,775,730.58	8,469,128.17	8,469,128.17
Rate for 2007-2008	6.84*	10.98*	10.98**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 22010
Form R0418

Iron Mountain Public Schools
P.O. Box 280
Iron Mountain, MI 49801-0280

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	209,937.84	1,388,283.02	1,388,283.02
2003-2004 Fixed Carryforward	-12,418.54	-134,889.84	-134,889.84
Total Indirect Costs	222,356.38	1,523,172.86	1,523,172.86
2003-2004 Direct Costs	10,154,406.36	8,976,061.18	8,976,061.18
2005-2006 Rate	2.19*	16.97*	16.97**

Comparison:			
2005-2006 Actual Direct Costs	10,513,220.23	9,219,930.81	9,219,930.81
Indirect costs based on rate multiplied by actual direct costs	230,239.52	1,382,989.62	1,564,622.26
2005-2006 Actual Indirect Costs	398,699.32	1,691,988.74	1,691,988.74
2003-2004 Fixed Carry Forward	-12,418.54	-134,889.84	-134,889.84
Total Indirect Costs	411,117.86	1,826,878.58	1,826,878.58
Over/(Under) Recovery	-180,878.34	-443,888.96	-262,256.32

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	398,699.32	1,691,988.74	1,691,988.74
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-180,878.34	-443,888.96	-262,256.32
Total Projected Indirect 2007-2008 (Numerator)	579,577.66	2,135,877.70	1,954,245.06
Direct Costs	10,513,220.23	9,219,930.81	9,219,930.81
Rate for 2007-2008	5.51*	23.17*	21.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 22025
Form R0418

*** Final ***

Norway-Vulcan Area Schools
300 Section Street
Norway, MI 49870-1356

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	137,975.12	690,958.63	690,958.63
2003-2004 Fixed Carryforward	-44,182.10	1,280.56	1,280.56
Total Indirect Costs	182,157.22	689,678.07	689,678.07
2003-2004 Direct Costs	6,674,218.89	6,121,235.38	6,121,235.38
2005-2006 Rate	2.73*	11.27*	11.27**

Comparison:			
2005-2006 Actual Direct Costs	6,947,865.75	6,329,632.05	6,329,632.05
Indirect costs based on rate multiplied by actual direct costs	189,676.73	713,349.53	713,349.53
2005-2006 Actual Indirect Costs	117,005.84	735,239.54	735,239.54
2003-2004 Fixed Carry Forward	-44,182.10	1,280.56	1,280.56
Total Indirect Costs	161,187.94	733,958.98	733,958.98
Over/(Under) Recovery	28,488.79	-20,609.45	-20,609.45

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	117,005.84	735,239.54	735,239.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	28,488.79	-20,609.45	-20,609.45
Total Projected Indirect 2007-2008 (Numerator)	88,517.05	755,848.99	755,848.99
Direct Costs	6,947,865.75	6,329,632.05	6,329,632.05
Rate for 2007-2008	1.27*	11.94*	11.94**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 22030
Form R0418

Breitung Township Schools
2000 W. Pyle Drive
Kingsford, MI 49802-4250

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	652,838.06	2,024,503.26	2,024,503.26
2003-2004 Fixed Carryforward	-98,005.79	-241,971.06	-241,971.06
Total Indirect Costs	750,843.85	2,266,474.32	2,266,474.32
2003-2004 Direct Costs	14,765,996.84	13,394,331.64	13,394,331.64
2005-2006 Rate	5.08*	16.92*	16.92**

Comparison:			
2005-2006 Actual Direct Costs	14,459,192.53	13,090,240.78	13,090,240.78
Indirect costs based on rate multiplied by actual direct costs	734,526.98	1,963,536.12	2,214,868.74
2005-2006 Actual Indirect Costs	598,469.84	1,967,421.59	1,967,421.59
2003-2004 Fixed Carry Forward	-98,005.79	-241,971.06	-241,971.06
Total Indirect Costs	696,475.63	2,209,392.65	2,209,392.65
Over/(Under) Recovery	38,051.35	-245,856.53	5,476.09

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	598,469.84	1,967,421.59	1,967,421.59
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	38,051.35	-245,856.53	5,476.09
Total Projected Indirect 2007-2008 (Numerator)	560,418.49	2,213,278.12	1,961,945.50
Direct Costs	14,459,192.53	13,090,240.78	13,090,240.78
Rate for 2007-2008	3.88*	16.91*	14.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 22045
Form R0418

*** Final ***

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

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	122,663.69	489,746.94	489,746.94
2003-2004 Fixed Carryforward	-7,771.73	-355,339.17	-355,339.17
Total Indirect Costs	130,435.42	845,086.11	845,086.11
2003-2004 Direct Costs	2,935,195.04	2,568,111.79	2,568,111.79
2005-2006 Rate	4.44*	32.91*	32.91**

Comparison:			
2005-2006 Actual Direct Costs	3,036,987.13	2,700,764.90	2,700,764.90
Indirect costs based on rate multiplied by actual direct costs	134,842.23	405,114.74	675,191.23
2005-2006 Actual Indirect Costs	128,402.01	464,624.24	464,624.24
2003-2004 Fixed Carry Forward	-7,771.73	-355,339.17	-355,339.17
Total Indirect Costs	136,173.74	819,963.41	819,963.41
Over/(Under) Recovery	-1,331.51	-414,848.67	-144,772.18

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	128,402.01	464,624.24	464,624.24
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-1,331.51	-414,848.67	-144,772.18
Total Projected Indirect 2007-2008 (Numerator)	129,733.52	879,472.91	609,396.42
Direct Costs	3,036,987.13	2,700,764.90	2,700,764.90
Rate for 2007-2008	4.27*	32.56*	22.56**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 23000
Form R0418

Eaton ISD
1790 E. Packard Highway
Charlotte, MI 48813-9717

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,070,808.58	1,760,147.19	1,760,147.19
2003-2004 Fixed Carryforward	698,686.78	293,485.86	293,485.86
Total Indirect Costs	372,121.80	1,466,661.33	1,466,661.33
2003-2004 Direct Costs	17,201,305.63	16,511,967.02	16,511,967.02
2005-2006 Rate	2.16*	8.88*	8.88**

Comparison:			
2005-2006 Actual Direct Costs	17,446,401.42	16,951,231.70	16,951,231.70
Indirect costs based on rate multiplied by actual direct costs	376,842.27	1,505,269.37	1,505,269.37
2005-2006 Actual Indirect Costs	1,039,947.65	1,535,117.37	1,535,117.37
2003-2004 Fixed Carry Forward	698,686.78	293,485.86	293,485.86
Total Indirect Costs	341,260.87	1,241,631.51	1,241,631.51
Over/(Under) Recovery	35,581.40	263,637.86	263,637.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,039,947.65	1,535,117.37	1,535,117.37
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	35,581.40	263,637.86	263,637.86
Total Projected Indirect 2007-2008 (Numerator)	1,004,366.25	1,271,479.51	1,271,479.51
Direct Costs	17,446,401.42	16,951,231.70	16,951,231.70
Rate for 2007-2008	5.76*	7.50*	7.50**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 23010
Form R0418

Bellevue Community Schools
201 West Street
Bellevue, MI 49021-1049

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	327,135.25	1,313,292.06	1,313,292.06
2003-2004 Fixed Carryforward	-11,549.11	-1,255,586.40	-1,255,586.40
Total Indirect Costs	338,684.36	2,568,878.46	2,568,878.46
2003-2004 Direct Costs	6,666,254.53	5,680,097.72	5,680,097.72
2005-2006 Rate	5.08*	45.23*	45.23**

Comparison:			
2005-2006 Actual Direct Costs	6,598,456.95	5,558,690.46	5,558,690.46
Indirect costs based on rate multiplied by actual direct costs	335,201.61	833,803.57	1,389,672.62
2005-2006 Actual Indirect Costs	323,985.18	1,363,751.67	1,363,751.67
2003-2004 Fixed Carry Forward	-11,549.11	-1,255,586.40	-1,255,586.40
Total Indirect Costs	335,534.29	2,619,338.07	2,619,338.07
Over/(Under) Recovery	-332.68	-1,785,534.50	-1,229,665.45

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	323,985.18	1,363,751.67	1,363,751.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-332.68	-1,785,534.50	-1,229,665.45
Total Projected Indirect 2007-2008 (Numerator)	324,317.86	3,149,286.17	2,593,417.12
Direct Costs	6,598,456.95	5,558,690.46	5,558,690.46
Rate for 2007-2008	4.92*	56.66*	46.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 23030
Form R0418

Charlotte Public Schools
378 State Street
Charlotte, MI 48813-1797

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	400,702.50	2,749,055.77	2,749,055.77
2003-2004 Fixed Carryforward	-10,710.73	-182,954.12	-182,954.12
Total Indirect Costs	411,413.23	2,932,009.89	2,932,009.89
2003-2004 Direct Costs	24,825,531.96	22,477,178.69	22,477,178.69
2005-2006 Rate	1.66*	13.04*	13.04**

Comparison:			
2005-2006 Actual Direct Costs	26,704,940.63	23,930,311.38	23,930,311.38
Indirect costs based on rate multiplied by actual direct costs	443,302.01	3,120,512.60	3,120,512.60
2005-2006 Actual Indirect Costs	456,005.50	3,230,634.75	3,230,634.75
2003-2004 Fixed Carry Forward	-10,710.73	-182,954.12	-182,954.12
Total Indirect Costs	466,716.23	3,413,588.87	3,413,588.87
Over/(Under) Recovery	-23,414.22	-293,076.27	-293,076.27

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	456,005.50	3,230,634.75	3,230,634.75
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-23,414.22	-293,076.27	-293,076.27
Total Projected Indirect 2007-2008 (Numerator)	479,419.72	3,523,711.02	3,523,711.02
Direct Costs	26,704,940.63	23,930,311.38	23,930,311.38
Rate for 2007-2008	1.80*	14.72*	14.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 23050
Form R0418

*** Final ***

Eaton Rapids Public Schools
912 S. Greyhound Drive
Eaton Rapids, MI 48827

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	582,478.91	2,800,697.45	2,800,697.45
2003-2004 Fixed Carryforward	-379,640.65	-426,076.47	-426,076.47
Total Indirect Costs	962,119.56	3,226,773.92	3,226,773.92
2003-2004 Direct Costs	21,939,396.44	19,721,177.90	19,721,177.90
2005-2006 Rate	4.39*	16.36*	16.36**

Comparison:			
2005-2006 Actual Direct Costs	24,812,244.69	22,372,607.30	22,372,607.30
Indirect costs based on rate multiplied by actual direct costs	1,089,257.54	3,355,891.10	3,660,158.55
2005-2006 Actual Indirect Costs	654,667.14	3,094,304.53	3,094,304.53
2003-2004 Fixed Carry Forward	-379,640.65	-426,076.47	-426,076.47
Total Indirect Costs	1,034,307.79	3,520,381.00	3,520,381.00
Over/(Under) Recovery	54,949.75	-164,489.90	139,777.55

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	654,667.14	3,094,304.53	3,094,304.53
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	54,949.75	-164,489.90	139,777.55
Total Projected Indirect 2007-2008 (Numerator)	599,717.39	3,258,794.43	2,954,526.98
Direct Costs	24,812,244.69	22,372,607.30	22,372,607.30
Rate for 2007-2008	2.42*	14.57*	13.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 23060
Form R0418

*** Final ***

Grand Ledge Public Schools
220 Lamson Street
Grand Ledge, MI 48837-1760

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,136,727.84	5,599,227.26	5,599,227.26
2003-2004 Fixed Carryforward	-619,757.97	-858,461.03	-858,461.03
Total Indirect Costs	1,756,485.81	6,457,688.29	6,457,688.29
2003-2004 Direct Costs	38,631,634.30	34,169,134.88	34,169,134.88
2005-2006 Rate	4.55*	18.90*	18.90**

Comparison:			
2005-2006 Actual Direct Costs	41,498,637.11	36,761,899.33	36,761,899.33
Indirect costs based on rate multiplied by actual direct costs	1,888,187.99	5,514,284.90	6,947,998.97
2005-2006 Actual Indirect Costs	1,226,341.13	5,963,078.91	5,963,078.91
2003-2004 Fixed Carry Forward	-619,757.97	-858,461.03	-858,461.03
Total Indirect Costs	1,846,099.10	6,821,539.94	6,821,539.94
Over/(Under) Recovery	42,088.89	-1,307,255.04	126,459.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,226,341.13	5,963,078.91	5,963,078.91
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	42,088.89	-1,307,255.04	126,459.03
Total Projected Indirect 2007-2008 (Numerator)	1,184,252.24	7,270,333.95	5,836,619.88
Direct Costs	41,498,637.11	36,761,899.33	36,761,899.33
Rate for 2007-2008	2.85*	19.78*	15.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 23065
Form R0418

Maple Valley Schools
11090 Nashville Highway
Vermontville, MI 49096-8578

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	246,332.71	1,412,021.48	1,412,021.48
2003-2004 Fixed Carryforward	-39,060.66	-64,201.57	-64,201.57
Total Indirect Costs	285,393.37	1,476,223.05	1,476,223.05
2003-2004 Direct Costs	12,193,885.98	11,028,197.21	11,028,197.21
2005-2006 Rate	2.34*	13.39*	13.39**

Comparison:			
2005-2006 Actual Direct Costs	13,615,444.77	12,175,151.24	12,175,151.24
Indirect costs based on rate multiplied by actual direct costs	318,601.41	1,630,252.75	1,630,252.75
2005-2006 Actual Indirect Costs	287,826.28	1,728,119.81	1,728,119.81
2003-2004 Fixed Carry Forward	-39,060.66	-64,201.57	-64,201.57
Total Indirect Costs	326,886.94	1,792,321.38	1,792,321.38
Over/(Under) Recovery	-8,285.53	-162,068.63	-162,068.63

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	287,826.28	1,728,119.81	1,728,119.81
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-8,285.53	-162,068.63	-162,068.63
Total Projected Indirect 2007-2008 (Numerator)	296,111.81	1,890,188.44	1,890,188.44
Direct Costs	13,615,444.77	12,175,151.24	12,175,151.24
Rate for 2007-2008	2.17*	15.52*	15.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 23080
Form R0418

*** Final ***

Olivet Community Schools
255 1st Street
Olivet, MI 49076-9413

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	285,028.12	1,068,518.70	1,068,518.70
2003-2004 Fixed Carryforward	126,297.99	-117,957.62	-117,957.62
Total Indirect Costs	158,730.13	1,186,476.32	1,186,476.32
2003-2004 Direct Costs	9,300,797.77	8,517,307.19	8,517,307.19
2005-2006 Rate	1.71*	13.93*	13.93**

Comparison:			
2005-2006 Actual Direct Costs	10,454,855.83	9,460,663.78	9,460,663.78
Indirect costs based on rate multiplied by actual direct costs	178,778.03	1,317,870.46	1,317,870.46
2005-2006 Actual Indirect Costs	324,942.08	1,319,134.13	1,319,134.13
2003-2004 Fixed Carry Forward	126,297.99	-117,957.62	-117,957.62
Total Indirect Costs	198,644.09	1,437,091.75	1,437,091.75
Over/(Under) Recovery	-19,866.06	-119,221.29	-119,221.29

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	324,942.08	1,319,134.13	1,319,134.13
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-19,866.06	-119,221.29	-119,221.29
Total Projected Indirect 2007-2008 (Numerator)	344,808.14	1,438,355.42	1,438,355.42
Direct Costs	10,454,855.83	9,460,663.78	9,460,663.78
Rate for 2007-2008	3.30*	15.20*	15.20**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 23090
Form R0418

Potterville Public Schools
420 N. High Street
Potterville, MI 48876-0337

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	187,526.83	881,572.44	881,572.44
2003-2004 Fixed Carryforward	58,293.83	38,096.04	38,096.04
Total Indirect Costs	129,233.00	843,476.40	843,476.40
2003-2004 Direct Costs	7,913,285.39	7,219,239.78	7,219,239.78
2005-2006 Rate	1.63*	11.68*	11.68**

Comparison:			
2005-2006 Actual Direct Costs	8,405,665.80	7,617,024.23	7,617,024.23
Indirect costs based on rate multiplied by actual direct costs	137,012.35	889,668.43	889,668.43
2005-2006 Actual Indirect Costs	190,797.23	979,438.80	979,438.80
2003-2004 Fixed Carry Forward	58,293.83	38,096.04	38,096.04
Total Indirect Costs	132,503.40	941,342.76	941,342.76
Over/(Under) Recovery	4,508.95	-51,674.33	-51,674.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	190,797.23	979,438.80	979,438.80
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	4,508.95	-51,674.33	-51,674.33
Total Projected Indirect 2007-2008 (Numerator)	186,288.28	1,031,113.13	1,031,113.13
Direct Costs	8,405,665.80	7,617,024.23	7,617,024.23
Rate for 2007-2008	2.22*	13.54*	13.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 23490
Form R0418

*** Final ***

Oneida Township S/D #3
8981 Oneida Road
Grand Ledge, MI 48837-7405

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	24,948.00	24,948.00
2003-2004 Fixed Carryforward	0.00	-18,506.15	-18,506.15
Total Indirect Costs	0.00	43,454.15	43,454.15
2003-2004 Direct Costs	116,007.00	91,059.00	91,059.00
2005-2006 Rate	0.00*	47.72*	47.72**

Comparison:			
2005-2006 Actual Direct Costs	140,824.00	129,964.00	129,964.00
Indirect costs based on rate multiplied by actual direct costs	0.00	19,494.60	32,491.00
2005-2006 Actual Indirect Costs	2,600.00	13,460.00	13,460.00
2003-2004 Fixed Carry Forward	0.00	-18,506.15	-18,506.15
Total Indirect Costs	2,600.00	31,966.15	31,966.15
Over/(Under) Recovery	0.00	-12,471.55	524.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,600.00	13,460.00	13,460.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-12,471.55	524.85
Total Projected Indirect 2007-2008 (Numerator)	2,600.00	25,931.55	12,935.15
Direct Costs	140,824.00	129,964.00	129,964.00
Rate for 2007-2008	1.85*	19.95*	9.95**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 23901
Form R0418

Island City Academy
6421 Clinton Road
Eaton Rapids, MI 48827-1334

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	7,566.19	91,257.44	91,257.44
2003-2004 Fixed Carryforward	0.00	-2,174.03	-2,174.03
Total Indirect Costs	7,566.19	93,431.47	93,431.47
2003-2004 Direct Costs	997,367.21	913,675.96	913,675.96
2005-2006 Rate	0.76*	10.23*	10.23**

Comparison:			
2005-2006 Actual Direct Costs	1,006,025.59	931,474.14	931,474.14
Indirect costs based on rate multiplied by actual direct costs	7,645.79	95,289.80	95,289.80
2005-2006 Actual Indirect Costs	27,933.54	102,484.99	102,484.99
2003-2004 Fixed Carry Forward	0.00	-2,174.03	-2,174.03
Total Indirect Costs	27,933.54	104,659.02	104,659.02
Over/(Under) Recovery	-20,287.75	-9,369.22	-9,369.22

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	27,933.54	102,484.99	102,484.99
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-20,287.75	-9,369.22	-9,369.22
Total Projected Indirect 2007-2008 (Numerator)	48,221.29	111,854.21	111,854.21
Direct Costs	1,006,025.59	931,474.14	931,474.14
Rate for 2007-2008	4.79*	12.01*	12.01**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 24020
Form R0418

Harbor Springs School District
800 State Road
Harbor Springs, MI 49740-9723

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	273,863.16	1,441,351.55	1,441,351.55
2003-2004 Fixed Carryforward	-168,062.13	-242,255.10	-242,255.10
Total Indirect Costs	441,925.29	1,683,606.65	1,683,606.65
2003-2004 Direct Costs	9,990,964.74	8,823,476.35	8,823,476.35
2005-2006 Rate	4.42*	19.08*	19.08**

Comparison:			
2005-2006 Actual Direct Costs	10,110,861.35	8,833,269.53	8,833,269.53
Indirect costs based on rate multiplied by actual direct costs	446,900.07	1,324,990.43	1,685,387.83
2005-2006 Actual Indirect Costs	287,094.26	1,564,686.08	1,564,686.08
2003-2004 Fixed Carry Forward	-168,062.13	-242,255.10	-242,255.10
Total Indirect Costs	455,156.39	1,806,941.18	1,806,941.18
Over/(Under) Recovery	-8,256.32	-481,950.75	-121,553.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	287,094.26	1,564,686.08	1,564,686.08
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-8,256.32	-481,950.75	-121,553.35
Total Projected Indirect 2007-2008 (Numerator)	295,350.58	2,046,636.83	1,686,239.43
Direct Costs	10,110,861.35	8,833,269.53	8,833,269.53
Rate for 2007-2008	2.92*	23.17*	19.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 24030
Form R0418

Littlefield Public Schools
7400 North Street
Alanson, MI 49706-1300

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	81,461.59	346,705.55	346,705.55
2003-2004 Fixed Carryforward	-22,528.28	-41,226.78	-41,226.78
Total Indirect Costs	103,989.87	387,932.33	387,932.33
2003-2004 Direct Costs	3,711,661.16	3,446,417.20	3,446,417.20
2005-2006 Rate	2.80*	11.26*	11.26**

Comparison:			
2005-2006 Actual Direct Costs	3,391,701.48	3,100,394.94	3,100,394.94
Indirect costs based on rate multiplied by actual direct costs	94,967.64	349,104.47	349,104.47
2005-2006 Actual Indirect Costs	70,160.94	361,467.48	361,467.48
2003-2004 Fixed Carry Forward	-22,528.28	-41,226.78	-41,226.78
Total Indirect Costs	92,689.22	402,694.26	402,694.26
Over/(Under) Recovery	2,278.42	-53,589.79	-53,589.79

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	70,160.94	361,467.48	361,467.48
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	2,278.42	-53,589.79	-53,589.79
Total Projected Indirect 2007-2008 (Numerator)	67,882.52	415,057.27	415,057.27
Direct Costs	3,391,701.48	3,100,394.94	3,100,394.94
Rate for 2007-2008	2.00*	13.39*	13.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 24040
Form R0418

Pellston Public Schools
172 N. Park Street
Pellston, MI 49769-9400

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	104,733.01	691,763.89	691,763.89
2003-2004 Fixed Carryforward	-67,395.97	-88,299.78	-88,299.78
Total Indirect Costs	172,128.98	780,063.67	780,063.67
2003-2004 Direct Costs	5,744,160.05	5,157,129.17	5,157,129.17
2005-2006 Rate	3.00*	15.13*	15.13**

Comparison:			
2005-2006 Actual Direct Costs	5,962,637.97	5,426,230.92	5,426,230.92
Indirect costs based on rate multiplied by actual direct costs	178,879.14	813,934.64	820,988.74
2005-2006 Actual Indirect Costs	97,937.60	634,344.65	634,344.65
2003-2004 Fixed Carry Forward	-67,395.97	-88,299.78	-88,299.78
Total Indirect Costs	165,333.57	722,644.43	722,644.43
Over/(Under) Recovery	13,545.57	91,290.21	98,344.31

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	97,937.60	634,344.65	634,344.65
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	13,545.57	91,290.21	98,344.31
Total Projected Indirect 2007-2008 (Numerator)	84,392.03	543,054.44	536,000.34
Direct Costs	5,962,637.97	5,426,230.92	5,426,230.92
Rate for 2007-2008	1.42*	10.01*	9.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 24070
Form R0418

*** Final ***

Public Schools of Petoskey
P.O. Box 247
Petoskey, MI 49770-3026

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	264,471.46	2,631,751.35	2,631,751.35
2003-2004 Fixed Carryforward	-148,872.53	-399,473.31	-399,473.31
Total Indirect Costs	413,343.99	3,031,224.66	3,031,224.66
2003-2004 Direct Costs	23,247,730.70	20,880,450.81	20,880,450.81
2005-2006 Rate	1.78*	14.52*	14.52**

Comparison:			
2005-2006 Actual Direct Costs	23,877,634.48	21,334,392.31	21,334,392.31
Indirect costs based on rate multiplied by actual direct costs	425,021.89	3,097,753.76	3,097,753.76
2005-2006 Actual Indirect Costs	285,766.23	2,829,008.40	2,829,008.40
2003-2004 Fixed Carry Forward	-148,872.53	-399,473.31	-399,473.31
Total Indirect Costs	434,638.76	3,228,481.71	3,228,481.71
Over/(Under) Recovery	-9,616.87	-130,727.95	-130,727.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	285,766.23	2,829,008.40	2,829,008.40
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-9,616.87	-130,727.95	-130,727.95
Total Projected Indirect 2007-2008 (Numerator)	295,383.10	2,959,736.35	2,959,736.35
Direct Costs	23,877,634.48	21,334,392.31	21,334,392.31
Rate for 2007-2008	1.24*	13.87*	13.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 24901
Form R0418

*** Final ***

Concord Academy - Petoskey
2468 Atkins
Petoskey, MI 49770

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	14,414.00	139,182.00	139,182.00
2003-2004 Fixed Carryforward	0.00	-41,442.70	-41,442.70
Total Indirect Costs	14,414.00	180,624.70	180,624.70
2003-2004 Direct Costs	1,649,562.00	1,524,794.00	1,524,794.00
2005-2006 Rate	0.87*	11.85*	11.85**

Comparison:			
2005-2006 Actual Direct Costs	1,822,018.00	1,651,057.00	1,651,057.00
Indirect costs based on rate multiplied by actual direct costs	15,851.56	195,650.25	195,650.25
2005-2006 Actual Indirect Costs	0.00	170,961.00	170,961.00
2003-2004 Fixed Carry Forward	0.00	-41,442.70	-41,442.70
Total Indirect Costs	0.00	212,403.70	212,403.70
Over/(Under) Recovery	15,851.56	-16,753.45	-16,753.45

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	170,961.00	170,961.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	15,851.56	-16,753.45	-16,753.45
Total Projected Indirect 2007-2008 (Numerator)	-15,851.56	187,714.45	187,714.45
Direct Costs	1,822,018.00	1,651,057.00	1,651,057.00
Rate for 2007-2008	0.00*	11.37*	11.37**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25000
Form R0418

Genesee ISD
2413 W. Maple Avenue
Flint, MI 48507-3429

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,435,419.36	4,556,838.17	4,556,838.17
2003-2004 Fixed Carryforward	-34,622.72	1,146,069.40	1,146,069.40
Total Indirect Costs	2,470,042.08	3,410,768.77	3,410,768.77
2003-2004 Direct Costs	60,010,125.05	57,888,706.24	57,888,706.24
2005-2006 Rate	4.12*	5.89*	5.89**

Comparison:			
2005-2006 Actual Direct Costs	69,305,108.54	66,714,013.93	66,714,013.93
Indirect costs based on rate multiplied by actual direct costs	2,855,370.47	3,929,455.42	3,929,455.42
2005-2006 Actual Indirect Costs	3,436,221.68	6,027,316.29	6,027,316.29
2003-2004 Fixed Carry Forward	-34,622.72	1,146,069.40	1,146,069.40
Total Indirect Costs	3,470,844.40	4,881,246.89	4,881,246.89
Over/(Under) Recovery	-615,473.93	-951,791.47	-951,791.47

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,436,221.68	6,027,316.29	6,027,316.29
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-615,473.93	-951,791.47	-951,791.47
Total Projected Indirect 2007-2008 (Numerator)	4,051,695.61	6,979,107.76	6,979,107.76
Direct Costs	69,305,108.54	66,714,013.93	66,714,013.93
Rate for 2007-2008	5.85*	10.46*	10.46**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25010
Form R0418

Flint City School District
923 E. Kearsley Street
Flint, MI 48503-6106

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	4,406,083.00	33,421,005.00	33,421,005.00
2003-2004 Fixed Carryforward	-1,617,302.47	-19,453,921.35	-19,453,921.35
Total Indirect Costs	6,023,385.47	52,874,926.35	52,874,926.35
2003-2004 Direct Costs	218,699,893.00	189,684,971.00	189,684,971.00
2005-2006 Rate	2.75*	27.88*	27.88**

Comparison:			
2005-2006 Actual Direct Costs	210,210,484.00	182,902,457.00	182,902,457.00
Indirect costs based on rate multiplied by actual direct costs	5,780,788.31	27,435,368.55	45,725,614.25
2005-2006 Actual Indirect Costs	5,521,194.00	32,829,221.00	32,829,221.00
2003-2004 Fixed Carry Forward	-1,617,302.47	-19,453,921.35	-19,453,921.35
Total Indirect Costs	7,138,496.47	52,283,142.35	52,283,142.35
Over/(Under) Recovery	-1,357,708.16	-24,847,773.80	-6,557,528.10

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	5,521,194.00	32,829,221.00	32,829,221.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-1,357,708.16	-24,847,773.80	-6,557,528.10
Total Projected Indirect 2007-2008 (Numerator)	6,878,902.16	57,676,994.80	39,386,749.10
Direct Costs	210,210,484.00	182,902,457.00	182,902,457.00
Rate for 2007-2008	3.27*	31.53*	21.53**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25030
Form R0418

Grand Blanc Community Schools
G-11920 S. Saginaw Street
Grand Blanc, MI 48439-1402

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,258,742.43	7,461,063.02	7,461,063.02
2003-2004 Fixed Carryforward	-353,100.58	-929,490.99	-929,490.99
Total Indirect Costs	1,611,843.01	8,390,554.01	8,390,554.01
2003-2004 Direct Costs	51,267,527.48	45,065,206.89	45,065,206.89
2005-2006 Rate	3.14*	18.62*	18.62**

Comparison:			
2005-2006 Actual Direct Costs	59,031,764.97	52,192,454.71	52,192,454.71
Indirect costs based on rate multiplied by actual direct costs	1,853,597.42	7,828,868.21	9,718,235.07
2005-2006 Actual Indirect Costs	1,489,258.49	8,328,568.75	8,328,568.75
2003-2004 Fixed Carry Forward	-353,100.58	-929,490.99	-929,490.99
Total Indirect Costs	1,842,359.07	9,258,059.74	9,258,059.74
Over/(Under) Recovery	11,238.35	-1,429,191.53	460,175.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,489,258.49	8,328,568.75	8,328,568.75
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	11,238.35	-1,429,191.53	460,175.33
Total Projected Indirect 2007-2008 (Numerator)	1,478,020.14	9,757,760.28	7,868,393.42
Direct Costs	59,031,764.97	52,192,454.71	52,192,454.71
Rate for 2007-2008	2.50*	18.70*	15.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25040
Form R0418

*** Final ***

Mt. Morris Consolidated Schools
12356 Walter Street
Mt. Morris, MI 48458-1749

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	505,746.96	3,111,447.69	3,111,447.69
2003-2004 Fixed Carryforward	-105,680.57	-281,416.42	-281,416.42
Total Indirect Costs	611,427.53	3,392,864.11	3,392,864.11
2003-2004 Direct Costs	26,529,251.05	23,923,550.32	23,923,550.32
2005-2006 Rate	2.30*	14.18*	14.18**

Comparison:			
2005-2006 Actual Direct Costs	28,249,843.01	25,427,583.56	25,427,583.56
Indirect costs based on rate multiplied by actual direct costs	649,746.39	3,605,631.35	3,605,631.35
2005-2006 Actual Indirect Costs	513,913.48	3,336,172.93	3,336,172.93
2003-2004 Fixed Carry Forward	-105,680.57	-281,416.42	-281,416.42
Total Indirect Costs	619,594.05	3,617,589.35	3,617,589.35
Over/(Under) Recovery	30,152.34	-11,958.00	-11,958.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	513,913.48	3,336,172.93	3,336,172.93
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	30,152.34	-11,958.00	-11,958.00
Total Projected Indirect 2007-2008 (Numerator)	483,761.14	3,348,130.93	3,348,130.93
Direct Costs	28,249,843.01	25,427,583.56	25,427,583.56
Rate for 2007-2008	1.71*	13.17*	13.17**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25050
Form R0418

Goodrich Area Schools
8029 S. Gale Road
Goodrich, MI 48438-9203

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	277,040.73	2,166,173.28	2,166,173.28
2003-2004 Fixed Carryforward	-40,719.11	-472,521.83	-472,521.83
Total Indirect Costs	317,759.84	2,638,695.11	2,638,695.11
2003-2004 Direct Costs	14,765,870.28	12,876,737.73	12,876,737.73
2005-2006 Rate	2.15*	20.49*	20.49**

Comparison:			
2005-2006 Actual Direct Costs	14,842,060.22	13,075,724.03	13,075,724.03
Indirect costs based on rate multiplied by actual direct costs	319,104.29	1,961,358.60	2,679,215.85
2005-2006 Actual Indirect Costs	534,298.24	2,300,634.43	2,300,634.43
2003-2004 Fixed Carry Forward	-40,719.11	-472,521.83	-472,521.83
Total Indirect Costs	575,017.35	2,773,156.26	2,773,156.26
Over/(Under) Recovery	-255,913.06	-811,797.66	-93,940.41

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	534,298.24	2,300,634.43	2,300,634.43
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-255,913.06	-811,797.66	-93,940.41
Total Projected Indirect 2007-2008 (Numerator)	790,211.30	3,112,432.09	2,394,574.84
Direct Costs	14,842,060.22	13,075,724.03	13,075,724.03
Rate for 2007-2008	5.32*	23.80*	18.31**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25060
Form R0418

Bendle Public Schools
3420 Columbine Ave.
Burton, MI 48529-1721

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	31,347.12	1,163,244.03	1,163,244.03
2003-2004 Fixed Carryforward	116,449.76	69,755.26	69,755.26
Total Indirect Costs	-85,102.64	1,093,488.77	1,093,488.77
2003-2004 Direct Costs	12,070,895.25	10,938,998.34	10,938,998.34
2005-2006 Rate	0.00*	10.00*	10.00**

Comparison:			
2005-2006 Actual Direct Costs	12,463,821.04	11,301,394.50	11,301,394.50
Indirect costs based on rate multiplied by actual direct costs	0.00	1,130,139.45	1,130,139.45
2005-2006 Actual Indirect Costs	26,446.31	1,188,872.85	1,188,872.85
2003-2004 Fixed Carry Forward	116,449.76	69,755.26	69,755.26
Total Indirect Costs	-90,003.45	1,119,117.59	1,119,117.59
Over/(Under) Recovery	0.00	11,021.86	11,021.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	26,446.31	1,188,872.85	1,188,872.85
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	11,021.86	11,021.86
Total Projected Indirect 2007-2008 (Numerator)	26,446.31	1,177,850.99	1,177,850.99
Direct Costs	12,463,821.04	11,301,394.50	11,301,394.50
Rate for 2007-2008	0.21*	10.42*	10.42**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25070
Form R0418

Genesee School District
P.O. Box 220
Genesee, MI 48437-0220

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	106,034.26	735,856.13	735,856.13
2003-2004 Fixed Carryforward	-82,798.66	-48,230.38	-48,230.38
Total Indirect Costs	188,832.92	784,086.51	784,086.51
2003-2004 Direct Costs	7,887,575.39	7,257,753.52	7,257,753.52
2005-2006 Rate	2.39*	10.80*	10.80**

Comparison:			
2005-2006 Actual Direct Costs	7,995,434.45	7,300,122.87	7,300,122.87
Indirect costs based on rate multiplied by actual direct costs	191,090.88	788,413.27	788,413.27
2005-2006 Actual Indirect Costs	76,408.29	771,719.87	771,719.87
2003-2004 Fixed Carry Forward	-82,798.66	-48,230.38	-48,230.38
Total Indirect Costs	159,206.95	819,950.25	819,950.25
Over/(Under) Recovery	31,883.93	-31,536.98	-31,536.98

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	76,408.29	771,719.87	771,719.87
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	31,883.93	-31,536.98	-31,536.98
Total Projected Indirect 2007-2008 (Numerator)	44,524.36	803,256.85	803,256.85
Direct Costs	7,995,434.45	7,300,122.87	7,300,122.87
Rate for 2007-2008	0.56*	11.00*	11.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25080
Form R0418

Carman-Ainsworth Community Schools
G-3475 W. Court Street
Flint, MI 48532-4700

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,424,784.03	6,285,460.16	6,285,460.16
2003-2004 Fixed Carryforward	-1,001,037.47	-1,194,728.78	-1,194,728.78
Total Indirect Costs	2,425,821.50	7,480,188.94	7,480,188.94
2003-2004 Direct Costs	49,026,649.04	44,165,972.91	44,165,972.91
2005-2006 Rate	4.95*	16.94*	16.94**

Comparison:			
2005-2006 Actual Direct Costs	51,348,241.28	45,558,876.36	45,558,876.36
Indirect costs based on rate multiplied by actual direct costs	2,541,737.94	6,833,831.45	7,717,673.66
2005-2006 Actual Indirect Costs	1,489,566.75	7,278,931.67	7,278,931.67
2003-2004 Fixed Carry Forward	-1,001,037.47	-1,194,728.78	-1,194,728.78
Total Indirect Costs	2,490,604.22	8,473,660.45	8,473,660.45
Over/(Under) Recovery	51,133.72	-1,639,829.00	-755,986.79

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,489,566.75	7,278,931.67	7,278,931.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	51,133.72	-1,639,829.00	-755,986.79
Total Projected Indirect 2007-2008 (Numerator)	1,438,433.03	8,918,760.67	8,034,918.46
Direct Costs	51,348,241.28	45,558,876.36	45,558,876.36
Rate for 2007-2008	2.80*	19.58*	17.64**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25100
Form R0418

Fenton Area Public Schools
3100 Owen Road
Fenton, MI 48430-1754

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	535,777.73	3,679,627.86	3,679,627.86
2003-2004 Fixed Carryforward	-64,906.55	-470,409.88	-470,409.88
Total Indirect Costs	600,684.28	4,150,037.74	4,150,037.74
2003-2004 Direct Costs	27,690,750.00	24,546,899.87	24,546,899.87
2005-2006 Rate	2.17*	16.91*	16.91**

Comparison:			
2005-2006 Actual Direct Costs	29,405,283.49	26,002,033.48	26,002,033.48
Indirect costs based on rate multiplied by actual direct costs	638,094.65	3,900,305.02	4,396,943.86
2005-2006 Actual Indirect Costs	520,739.33	3,923,989.34	3,923,989.34
2003-2004 Fixed Carry Forward	-64,906.55	-470,409.88	-470,409.88
Total Indirect Costs	585,645.88	4,394,399.22	4,394,399.22
Over/(Under) Recovery	52,448.77	-494,094.20	2,544.64

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	520,739.33	3,923,989.34	3,923,989.34
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	52,448.77	-494,094.20	2,544.64
Total Projected Indirect 2007-2008 (Numerator)	468,290.56	4,418,083.54	3,921,444.70
Direct Costs	29,405,283.49	26,002,033.48	26,002,033.48
Rate for 2007-2008	1.59*	16.99*	15.08**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25110
Form R0418

Kearsley Community Schools
4396 Underhill Drive
Flint, MI 48506-1534

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	863,535.16	4,028,678.50	4,028,678.50
2003-2004 Fixed Carryforward	-393,280.07	-727,920.60	-727,920.60
Total Indirect Costs	1,256,815.23	4,756,599.10	4,756,599.10
2003-2004 Direct Costs	27,943,526.97	24,778,383.63	24,778,383.63
2005-2006 Rate	4.50*	19.20*	19.20**

Comparison:			
2005-2006 Actual Direct Costs	29,061,890.44	26,238,672.37	26,238,672.37
Indirect costs based on rate multiplied by actual direct costs	1,307,785.07	3,935,800.86	5,037,825.10
2005-2006 Actual Indirect Costs	850,144.23	3,673,362.30	3,673,362.30
2003-2004 Fixed Carry Forward	-393,280.07	-727,920.60	-727,920.60
Total Indirect Costs	1,243,424.30	4,401,282.90	4,401,282.90
Over/(Under) Recovery	64,360.77	-465,482.04	636,542.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	850,144.23	3,673,362.30	3,673,362.30
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	64,360.77	-465,482.04	636,542.20
Total Projected Indirect 2007-2008 (Numerator)	785,783.46	4,138,844.34	3,036,820.10
Direct Costs	29,061,890.44	26,238,672.37	26,238,672.37
Rate for 2007-2008	2.70*	15.77*	11.57**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25120
Form R0418

Flushing Community Schools
522 N. McKinley Road
Flushing, MI 48433-1379

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	745,391.52	3,993,231.62	3,993,231.62
2003-2004 Fixed Carryforward	-398,694.36	-1,612.13	-1,612.13
Total Indirect Costs	1,144,085.88	3,994,843.75	3,994,843.75
2003-2004 Direct Costs	31,675,301.18	28,427,461.08	28,427,461.08
2005-2006 Rate	3.61*	14.05*	14.05**

Comparison:			
2005-2006 Actual Direct Costs	34,303,356.41	30,311,648.18	30,311,648.18
Indirect costs based on rate multiplied by actual direct costs	1,238,351.17	4,258,786.57	4,258,786.57
2005-2006 Actual Indirect Costs	829,799.88	4,821,508.11	4,821,508.11
2003-2004 Fixed Carry Forward	-398,694.36	-1,612.13	-1,612.13
Total Indirect Costs	1,228,494.24	4,823,120.24	4,823,120.24
Over/(Under) Recovery	9,856.93	-564,333.67	-564,333.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	829,799.88	4,821,508.11	4,821,508.11
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	9,856.93	-564,333.67	-564,333.67
Total Projected Indirect 2007-2008 (Numerator)	819,942.95	5,385,841.78	5,385,841.78
Direct Costs	34,303,356.41	30,311,648.18	30,311,648.18
Rate for 2007-2008	2.39*	17.77*	17.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25130
Form R0418

Atherton Community Schools
3354 S. Genesee Road
Burton, MI 48519-1426

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	288,361.35	1,049,563.30	1,049,563.30
2003-2004 Fixed Carryforward	93,166.74	-472,191.25	-472,191.25
Total Indirect Costs	195,194.61	1,521,754.55	1,521,754.55
2003-2004 Direct Costs	7,730,728.94	6,969,526.99	6,969,526.99
2005-2006 Rate	2.52*	21.83*	21.83**

Comparison:			
2005-2006 Actual Direct Costs	8,337,068.27	7,427,336.96	7,427,336.96
Indirect costs based on rate multiplied by actual direct costs	210,094.12	1,114,100.54	1,621,387.66
2005-2006 Actual Indirect Costs	291,631.15	1,201,362.46	1,201,362.46
2003-2004 Fixed Carry Forward	93,166.74	-472,191.25	-472,191.25
Total Indirect Costs	198,464.41	1,673,553.71	1,673,553.71
Over/(Under) Recovery	11,629.71	-559,453.17	-52,166.05

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	291,631.15	1,201,362.46	1,201,362.46
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	11,629.71	-559,453.17	-52,166.05
Total Projected Indirect 2007-2008 (Numerator)	280,001.44	1,760,815.63	1,253,528.51
Direct Costs	8,337,068.27	7,427,336.96	7,427,336.96
Rate for 2007-2008	3.36*	23.71*	16.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25140
Form R0418

Davison Community Schools
P.O. Box 319
Davison, MI 48423-0319

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,169,307.25	5,008,137.25	5,008,137.25
2003-2004 Fixed Carryforward	-615,790.66	-358,309.99	-358,309.99
Total Indirect Costs	1,785,097.91	5,366,447.24	5,366,447.24
2003-2004 Direct Costs	37,496,247.16	33,657,417.16	33,657,417.16
2005-2006 Rate	4.76*	15.94*	15.94**

Comparison:			
2005-2006 Actual Direct Costs	39,836,459.03	35,581,199.36	35,581,199.36
Indirect costs based on rate multiplied by actual direct costs	1,896,215.45	5,337,179.90	5,671,643.18
2005-2006 Actual Indirect Costs	1,316,864.87	5,572,124.54	5,572,124.54
2003-2004 Fixed Carry Forward	-615,790.66	-358,309.99	-358,309.99
Total Indirect Costs	1,932,655.53	5,930,434.53	5,930,434.53
Over/(Under) Recovery	-36,440.08	-593,254.63	-258,791.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,316,864.87	5,572,124.54	5,572,124.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-36,440.08	-593,254.63	-258,791.35
Total Projected Indirect 2007-2008 (Numerator)	1,353,304.95	6,165,379.17	5,830,915.89
Direct Costs	39,836,459.03	35,581,199.36	35,581,199.36
Rate for 2007-2008	3.40*	17.33*	16.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25150
Form R0418

Clio Area School District
430 N. Mill Street
Clio, MI 48420-1282

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,670,505.11	5,179,431.92	5,179,431.92
2003-2004 Fixed Carryforward	-1,161,123.63	-2,193,241.67	-2,193,241.67
Total Indirect Costs	2,831,628.74	7,372,673.59	7,372,673.59
2003-2004 Direct Costs	26,098,088.47	22,589,161.66	22,589,161.66
2005-2006 Rate	10.85*	32.64*	32.64**

Comparison:			
2005-2006 Actual Direct Costs	27,548,361.11	23,756,664.28	23,756,664.28
Indirect costs based on rate multiplied by actual direct costs	2,988,997.18	3,563,499.64	5,939,166.07
2005-2006 Actual Indirect Costs	1,925,478.23	5,717,175.06	5,717,175.06
2003-2004 Fixed Carry Forward	-1,161,123.63	-2,193,241.67	-2,193,241.67
Total Indirect Costs	3,086,601.86	7,910,416.73	7,910,416.73
Over/(Under) Recovery	-97,604.68	-4,346,917.09	-1,971,250.66

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,925,478.23	5,717,175.06	5,717,175.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-97,604.68	-4,346,917.09	-1,971,250.66
Total Projected Indirect 2007-2008 (Numerator)	2,023,082.91	10,064,092.15	7,688,425.72
Direct Costs	27,548,361.11	23,756,664.28	23,756,664.28
Rate for 2007-2008	7.34*	42.36*	32.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25180
Form R0418

*** Final ***

Swartz Creek Community Schools
8354 Cappy Lane
Swartz Creek, MI 48473-1242

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	696,202.92	3,520,149.74	3,520,149.74
2003-2004 Fixed Carryforward	-234,644.00	-1,980,174.68	-1,980,174.68
Total Indirect Costs	930,846.92	5,500,324.42	5,500,324.42
2003-2004 Direct Costs	29,819,551.28	26,995,604.46	26,995,604.46
2005-2006 Rate	3.12*	20.37*	20.37**

Comparison:			
2005-2006 Actual Direct Costs	32,060,990.46	28,671,073.51	28,671,073.51
Indirect costs based on rate multiplied by actual direct costs	1,000,302.90	4,300,661.03	5,840,297.67
2005-2006 Actual Indirect Costs	808,054.89	4,197,971.84	4,197,971.84
2003-2004 Fixed Carry Forward	-234,644.00	-1,980,174.68	-1,980,174.68
Total Indirect Costs	1,042,698.89	6,178,146.52	6,178,146.52
Over/(Under) Recovery	-42,395.99	-1,877,485.49	-337,848.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	808,054.89	4,197,971.84	4,197,971.84
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-42,395.99	-1,877,485.49	-337,848.85
Total Projected Indirect 2007-2008 (Numerator)	850,450.88	6,075,457.33	4,535,820.69
Direct Costs	32,060,990.46	28,671,073.51	28,671,073.51
Rate for 2007-2008	2.65*	21.19*	15.82**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25200
Form R0418

Lake Fenton Community Schools
11425 Torrey Road
Fenton, MI 48430-9622

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	304,553.84	1,223,430.56	1,223,430.56
2003-2004 Fixed Carryforward	-151,851.12	-98,704.19	-98,704.19
Total Indirect Costs	456,404.96	1,322,134.75	1,322,134.75
2003-2004 Direct Costs	10,824,922.47	9,906,045.75	9,906,045.75
2005-2006 Rate	4.22*	13.35*	13.35**

Comparison:			
2005-2006 Actual Direct Costs	13,718,875.25	12,053,978.47	12,053,978.47
Indirect costs based on rate multiplied by actual direct costs	578,936.54	1,609,206.13	1,609,206.13
2005-2006 Actual Indirect Costs	459,095.19	2,123,991.97	2,123,991.97
2003-2004 Fixed Carry Forward	-151,851.12	-98,704.19	-98,704.19
Total Indirect Costs	610,946.31	2,222,696.16	2,222,696.16
Over/(Under) Recovery	-32,009.77	-613,490.03	-613,490.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	459,095.19	2,123,991.97	2,123,991.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-32,009.77	-613,490.03	-613,490.03
Total Projected Indirect 2007-2008 (Numerator)	491,104.96	2,737,482.00	2,737,482.00
Direct Costs	13,718,875.25	12,053,978.47	12,053,978.47
Rate for 2007-2008	3.58*	22.71*	22.71**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25210
Form R0418

Westwood Heights Schools
3484 N. Jennings Road
Flint, MI 48504-1757

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	186,910.15	1,248,585.33	1,248,585.33
2003-2004 Fixed Carryforward	36,160.17	-85,617.35	-85,617.35
Total Indirect Costs	150,749.98	1,334,202.68	1,334,202.68
2003-2004 Direct Costs	9,878,468.40	8,816,793.22	8,816,793.22
2005-2006 Rate	1.53*	15.13*	15.13**

Comparison:			
2005-2006 Actual Direct Costs	11,217,847.83	10,002,238.22	10,002,238.22
Indirect costs based on rate multiplied by actual direct costs	171,633.07	1,500,335.73	1,513,338.64
2005-2006 Actual Indirect Costs	349,497.16	1,565,106.77	1,565,106.77
2003-2004 Fixed Carry Forward	36,160.17	-85,617.35	-85,617.35
Total Indirect Costs	313,336.99	1,650,724.12	1,650,724.12
Over/(Under) Recovery	-141,703.92	-150,388.39	-137,385.48

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	349,497.16	1,565,106.77	1,565,106.77
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-141,703.92	-150,388.39	-137,385.48
Total Projected Indirect 2007-2008 (Numerator)	491,201.08	1,715,495.16	1,702,492.25
Direct Costs	11,217,847.83	10,002,238.22	10,002,238.22
Rate for 2007-2008	4.38*	17.15*	17.02**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25230
Form R0418

Bentley Community Schools
1170 N. Belsay Road
Burton, MI 48509-1659

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	69,036.96	813,021.38	813,021.38
2003-2004 Fixed Carryforward	-26,230.64	206,716.07	206,716.07
Total Indirect Costs	95,267.60	606,305.31	606,305.31
2003-2004 Direct Costs	8,735,983.27	7,991,998.85	7,991,998.85
2005-2006 Rate	1.09*	7.59*	7.59**

Comparison:			
2005-2006 Actual Direct Costs	7,842,897.80	7,180,210.07	7,180,210.07
Indirect costs based on rate multiplied by actual direct costs	85,487.59	544,977.94	544,977.94
2005-2006 Actual Indirect Costs	171,709.85	834,397.58	834,397.58
2003-2004 Fixed Carry Forward	-26,230.64	206,716.07	206,716.07
Total Indirect Costs	197,940.49	627,681.51	627,681.51
Over/(Under) Recovery	-112,452.90	-82,703.57	-82,703.57

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	171,709.85	834,397.58	834,397.58
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-112,452.90	-82,703.57	-82,703.57
Total Projected Indirect 2007-2008 (Numerator)	284,162.75	917,101.15	917,101.15
Direct Costs	7,842,897.80	7,180,210.07	7,180,210.07
Rate for 2007-2008	3.62*	12.77*	12.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25240
Form R0418

Beecher Community School District
1020 W. Coldwater Road
Flint, MI 48505-4895

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	813,480.81	4,586,685.36	4,586,685.36
2003-2004 Fixed Carryforward	0.00	-5,329,956.40	-5,329,956.40
Total Indirect Costs	813,480.81	9,916,641.76	9,916,641.76
2003-2004 Direct Costs	23,500,977.63	19,727,773.08	19,727,773.08
2005-2006 Rate	3.46*	50.27*	50.27**

Comparison:			
2005-2006 Actual Direct Costs	21,590,011.05	17,580,543.42	17,580,543.42
Indirect costs based on rate multiplied by actual direct costs	747,014.38	2,637,081.51	4,395,135.86
2005-2006 Actual Indirect Costs	835,561.08	4,845,028.71	4,845,028.71
2003-2004 Fixed Carry Forward	0.00	-5,329,956.40	-5,329,956.40
Total Indirect Costs	835,561.08	10,174,985.11	10,174,985.11
Over/(Under) Recovery	-88,546.70	-7,537,903.60	-5,779,849.25

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	835,561.08	4,845,028.71	4,845,028.71
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-88,546.70	-7,537,903.60	-5,779,849.25
Total Projected Indirect 2007-2008 (Numerator)	924,107.78	12,382,932.31	10,624,877.96
Direct Costs	21,590,011.05	17,580,543.42	17,580,543.42
Rate for 2007-2008	4.28*	70.44*	60.44**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25250
Form R0418

Linden Community Schools
7205 W. Silver Lake Road
Linden, MI 48451-8710

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	592,534.51	2,529,295.73	2,529,295.73
2003-2004 Fixed Carryforward	-24,954.04	-53,425.88	-53,425.88
Total Indirect Costs	617,488.55	2,582,721.61	2,582,721.61
2003-2004 Direct Costs	21,218,337.82	19,281,576.60	19,281,576.60
2005-2006 Rate	2.91*	13.39*	13.39**

Comparison:			
2005-2006 Actual Direct Costs	23,044,137.29	20,877,437.06	20,877,437.06
Indirect costs based on rate multiplied by actual direct costs	670,584.40	2,795,488.82	2,795,488.82
2005-2006 Actual Indirect Costs	643,470.71	2,810,170.94	2,810,170.94
2003-2004 Fixed Carry Forward	-24,954.04	-53,425.88	-53,425.88
Total Indirect Costs	668,424.75	2,863,596.82	2,863,596.82
Over/(Under) Recovery	2,159.65	-68,108.00	-68,108.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	643,470.71	2,810,170.94	2,810,170.94
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	2,159.65	-68,108.00	-68,108.00
Total Projected Indirect 2007-2008 (Numerator)	641,311.06	2,878,278.94	2,878,278.94
Direct Costs	23,044,137.29	20,877,437.06	20,877,437.06
Rate for 2007-2008	2.78*	13.79*	13.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25260
Form R0418

*** Final ***

Montrose Community Schools
P.O. Box 3129
Montrose, MI 48457-0829

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	644,114.54	1,920,817.21	1,920,817.21
2003-2004 Fixed Carryforward	-53,660.60	-642,483.16	-642,483.16
Total Indirect Costs	697,775.14	2,563,300.37	2,563,300.37
2003-2004 Direct Costs	12,539,236.34	11,262,533.67	11,262,533.67
2005-2006 Rate	5.56*	22.76*	22.76**

Comparison:			
2005-2006 Actual Direct Costs	15,169,409.38	13,580,353.87	13,580,353.87
Indirect costs based on rate multiplied by actual direct costs	843,419.16	2,037,053.08	3,090,888.54
2005-2006 Actual Indirect Costs	591,154.86	2,180,210.37	2,180,210.37
2003-2004 Fixed Carry Forward	-53,660.60	-642,483.16	-642,483.16
Total Indirect Costs	644,815.46	2,822,693.53	2,822,693.53
Over/(Under) Recovery	198,603.70	-785,640.45	268,195.01

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	591,154.86	2,180,210.37	2,180,210.37
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	198,603.70	-785,640.45	268,195.01
Total Projected Indirect 2007-2008 (Numerator)	392,551.16	2,965,850.82	1,912,015.36
Direct Costs	15,169,409.38	13,580,353.87	13,580,353.87
Rate for 2007-2008	2.59*	21.84*	14.08**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25280
Form R0418

LakeVille Community Schools
11107 Washburn Road
Otisville, MI 48463-9630

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	544,956.82	2,411,569.32	2,411,569.32
2003-2004 Fixed Carryforward	-8,690.64	-1,004,456.54	-1,004,456.54
Total Indirect Costs	553,647.46	3,416,025.86	3,416,025.86
2003-2004 Direct Costs	15,128,631.01	13,262,018.51	13,262,018.51
2005-2006 Rate	3.66*	25.76*	25.76**

Comparison:			
2005-2006 Actual Direct Costs	13,962,552.53	12,250,139.20	12,250,139.20
Indirect costs based on rate multiplied by actual direct costs	511,029.42	1,837,520.88	3,062,534.80
2005-2006 Actual Indirect Costs	629,404.79	2,341,818.12	2,341,818.12
2003-2004 Fixed Carry Forward	-8,690.64	-1,004,456.54	-1,004,456.54
Total Indirect Costs	638,095.43	3,346,274.66	3,346,274.66
Over/(Under) Recovery	-127,066.01	-1,508,753.78	-283,739.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	629,404.79	2,341,818.12	2,341,818.12
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-127,066.01	-1,508,753.78	-283,739.86
Total Projected Indirect 2007-2008 (Numerator)	756,470.80	3,850,571.90	2,625,557.98
Direct Costs	13,962,552.53	12,250,139.20	12,250,139.20
Rate for 2007-2008	5.42*	31.43*	21.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25902
Form R0418

Woodland Park Academy
2083 Grand Blanc Road
Grand Blanc, MI 48439

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	74,384.83	236,874.17	236,874.17
2003-2004 Fixed Carryforward	-14,498.92	-385,358.51	-385,358.51
Total Indirect Costs	88,883.75	622,232.68	622,232.68
2003-2004 Direct Costs	1,958,907.04	1,796,417.70	1,796,417.70
2005-2006 Rate	4.54*	34.64*	34.64**

Comparison:			
2005-2006 Actual Direct Costs	2,082,826.86	1,915,354.57	1,915,354.57
Indirect costs based on rate multiplied by actual direct costs	94,560.34	287,303.19	478,838.64
2005-2006 Actual Indirect Costs	183,184.86	350,657.15	350,657.15
2003-2004 Fixed Carry Forward	-14,498.92	-385,358.51	-385,358.51
Total Indirect Costs	197,683.78	736,015.66	736,015.66
Over/(Under) Recovery	-103,123.44	-448,712.47	-257,177.02

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	183,184.86	350,657.15	350,657.15
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-103,123.44	-448,712.47	-257,177.02
Total Projected Indirect 2007-2008 (Numerator)	286,308.30	799,369.62	607,834.17
Direct Costs	2,082,826.86	1,915,354.57	1,915,354.57
Rate for 2007-2008	13.75*	41.73*	31.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25903
Form R0418

*** Final ***

Grand Blanc Academy
5135 E. Hill Road
Grand Blanc, MI 48439-7637

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	18,391.31	281,346.80	281,346.80
2003-2004 Fixed Carryforward	0.00	-346,667.53	-346,667.53
Total Indirect Costs	18,391.31	628,014.33	628,014.33
2003-2004 Direct Costs	2,973,643.95	2,710,688.46	2,710,688.46
2005-2006 Rate	0.62*	23.17*	23.17**

Comparison:			
2005-2006 Actual Direct Costs	2,981,307.82	2,667,314.10	2,667,314.10
Indirect costs based on rate multiplied by actual direct costs	18,484.11	400,097.12	618,016.68
2005-2006 Actual Indirect Costs	31,099.10	345,092.82	345,092.82
2003-2004 Fixed Carry Forward	0.00	-346,667.53	-346,667.53
Total Indirect Costs	31,099.10	691,760.35	691,760.35
Over/(Under) Recovery	-12,614.99	-291,663.23	-73,743.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	31,099.10	345,092.82	345,092.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-12,614.99	-291,663.23	-73,743.67
Total Projected Indirect 2007-2008 (Numerator)	43,714.09	636,756.05	418,836.49
Direct Costs	2,981,307.82	2,667,314.10	2,667,314.10
Rate for 2007-2008	1.47*	23.87*	15.70**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25904
Form R0418

Northridge Academy
5306 North Street
Flint, MI 48505-2927

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	180,838.52	950,750.76	950,750.76
2003-2004 Fixed Carryforward	-68,960.96	-1,055,687.55	-1,055,687.55
Total Indirect Costs	249,799.48	2,006,438.31	2,006,438.31
2003-2004 Direct Costs	3,103,826.99	2,333,914.75	2,333,914.75
2005-2006 Rate	8.05*	85.97*	85.97**

Comparison:			
2005-2006 Actual Direct Costs	2,965,268.16	2,140,010.97	2,140,010.97
Indirect costs based on rate multiplied by actual direct costs	238,704.09	321,001.65	535,002.74
2005-2006 Actual Indirect Costs	194,847.86	1,020,105.05	1,020,105.05
2003-2004 Fixed Carry Forward	-68,960.96	-1,055,687.55	-1,055,687.55
Total Indirect Costs	263,808.82	2,075,792.60	2,075,792.60
Over/(Under) Recovery	-25,104.73	-1,754,790.95	-1,540,789.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	194,847.86	1,020,105.05	1,020,105.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-25,104.73	-1,754,790.95	-1,540,789.86
Total Projected Indirect 2007-2008 (Numerator)	219,952.59	2,774,896.00	2,560,894.91
Direct Costs	2,965,268.16	2,140,010.97	2,140,010.97
Rate for 2007-2008	7.42*	129.67*	119.67**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25905
Form R0418

International Academy of Flint
2820 S. Saginaw Street
Flint, MI 48503-5708

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	104,006.54	1,532,372.16	1,532,372.16
2003-2004 Fixed Carryforward	-343,984.59	-3,047,747.05	-3,047,747.05
Total Indirect Costs	447,991.13	4,580,119.21	4,580,119.21
2003-2004 Direct Costs	5,749,039.67	4,320,674.05	4,320,674.05
2005-2006 Rate	7.79*	106.00*	106.00**

Comparison:			
2005-2006 Actual Direct Costs	6,328,436.80	4,817,944.80	4,817,944.80
Indirect costs based on rate multiplied by actual direct costs	492,985.23	722,691.72	1,204,486.20
2005-2006 Actual Indirect Costs	214,846.07	1,725,338.07	1,725,338.07
2003-2004 Fixed Carry Forward	-343,984.59	-3,047,747.05	-3,047,747.05
Total Indirect Costs	558,830.66	4,773,085.12	4,773,085.12
Over/(Under) Recovery	-65,845.43	-4,050,393.40	-3,568,598.92

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	214,846.07	1,725,338.07	1,725,338.07
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-65,845.43	-4,050,393.40	-3,568,598.92
Total Projected Indirect 2007-2008 (Numerator)	280,691.50	5,775,731.47	5,293,936.99
Direct Costs	6,328,436.80	4,817,944.80	4,817,944.80
Rate for 2007-2008	4.44*	119.88*	109.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25906
Form R0418

Center Academy
310 W. Oakley
Flint, MI 48503-3915

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	38,154.87	302,415.99	302,415.99
2003-2004 Fixed Carryforward	-25,300.69	-132,640.28	-132,640.28
Total Indirect Costs	63,455.56	435,056.27	435,056.27
2003-2004 Direct Costs	2,891,772.54	2,627,511.42	2,627,511.42
2005-2006 Rate	2.19*	16.56*	16.56**

Comparison:			
2005-2006 Actual Direct Costs	3,053,965.06	2,785,366.67	2,785,366.67
Indirect costs based on rate multiplied by actual direct costs	66,881.83	417,805.00	461,256.72
2005-2006 Actual Indirect Costs	20,383.31	288,981.70	288,981.70
2003-2004 Fixed Carry Forward	-25,300.69	-132,640.28	-132,640.28
Total Indirect Costs	45,684.00	421,621.98	421,621.98
Over/(Under) Recovery	21,197.83	-3,816.98	39,634.74

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	20,383.31	288,981.70	288,981.70
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	21,197.83	-3,816.98	39,634.74
Total Projected Indirect 2007-2008 (Numerator)	-814.52	292,798.68	249,346.96
Direct Costs	3,053,965.06	2,785,366.67	2,785,366.67
Rate for 2007-2008	0.00*	10.51*	8.95**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25907
Form R0418

Linden Charter Academy
3244 Linden Road
Flint, MI 48504-1753

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	200,508.00	1,313,415.00	1,313,415.00
2003-2004 Fixed Carryforward	0.00	-2,452,919.70	-2,452,919.70
Total Indirect Costs	200,508.00	3,766,334.70	3,766,334.70
2003-2004 Direct Costs	5,037,709.00	3,924,802.00	3,924,802.00
2005-2006 Rate	3.98*	95.96*	95.96**

Comparison:			
2005-2006 Actual Direct Costs	5,380,719.00	4,272,409.00	4,272,409.00
Indirect costs based on rate multiplied by actual direct costs	214,152.62	640,861.35	1,068,102.25
2005-2006 Actual Indirect Costs	76,697.00	1,185,007.00	1,185,007.00
2003-2004 Fixed Carry Forward	0.00	-2,452,919.70	-2,452,919.70
Total Indirect Costs	76,697.00	3,637,926.70	3,637,926.70
Over/(Under) Recovery	137,455.62	-2,997,065.35	-2,569,824.45

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	76,697.00	1,185,007.00	1,185,007.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	137,455.62	-2,997,065.35	-2,569,824.45
Total Projected Indirect 2007-2008 (Numerator)	-60,758.62	4,182,072.35	3,754,831.45
Direct Costs	5,380,719.00	4,272,409.00	4,272,409.00
Rate for 2007-2008	0.00*	97.89*	87.89**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25908
Form R0418

Academy of Flint
4100 W. Coldwater Road
Flint, MI 48504-1102

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	4,570.29	572,499.60	572,499.60
2003-2004 Fixed Carryforward	24,885.72	-807,007.25	-807,007.25
Total Indirect Costs	-20,315.43	1,379,506.85	1,379,506.85
2003-2004 Direct Costs	3,463,538.29	2,895,608.98	2,895,608.98
2005-2006 Rate	0.00*	47.64*	47.64**

Comparison:			
2005-2006 Actual Direct Costs	3,861,058.67	3,215,055.63	3,215,055.63
Indirect costs based on rate multiplied by actual direct costs	0.00	482,258.34	803,763.91
2005-2006 Actual Indirect Costs	2,921.70	648,924.74	648,924.74
2003-2004 Fixed Carry Forward	24,885.72	-807,007.25	-807,007.25
Total Indirect Costs	-21,964.02	1,455,931.99	1,455,931.99
Over/(Under) Recovery	0.00	-973,673.65	-652,168.08

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,921.70	648,924.74	648,924.74
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-973,673.65	-652,168.08
Total Projected Indirect 2007-2008 (Numerator)	2,921.70	1,622,598.39	1,301,092.82
Direct Costs	3,861,058.67	3,215,055.63	3,215,055.63
Rate for 2007-2008	0.08*	50.47*	40.47**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25909
Form R0418

Burton Glen Charter Academy
4171 Atherton Road
Burton, MI 48519-1435

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	142,861.00	1,331,279.00	1,331,279.00
2003-2004 Fixed Carryforward	-29,282.56	-1,931,283.45	-1,931,283.45
Total Indirect Costs	172,143.56	3,262,562.45	3,262,562.45
2003-2004 Direct Costs	4,335,055.00	3,146,637.00	3,146,637.00
2005-2006 Rate	3.97*	103.68*	103.68**

Comparison:			
2005-2006 Actual Direct Costs	5,187,593.00	4,043,293.00	4,043,293.00
Indirect costs based on rate multiplied by actual direct costs	205,947.44	606,493.95	1,010,823.25
2005-2006 Actual Indirect Costs	122,518.00	1,266,818.00	1,266,818.00
2003-2004 Fixed Carry Forward	-29,282.56	-1,931,283.45	-1,931,283.45
Total Indirect Costs	151,800.56	3,198,101.45	3,198,101.45
Over/(Under) Recovery	54,146.88	-2,591,607.50	-2,187,278.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	122,518.00	1,266,818.00	1,266,818.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	54,146.88	-2,591,607.50	-2,187,278.20
Total Projected Indirect 2007-2008 (Numerator)	68,371.12	3,858,425.50	3,454,096.20
Direct Costs	5,187,593.00	4,043,293.00	4,043,293.00
Rate for 2007-2008	1.32*	95.43*	85.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25910
Form R0418

*** Final ***

Richfield Public School Academy
3807 N. Center Road
Flint, MI 48506-2642

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	16,888.42	555,135.28	555,135.28
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	16,888.42	555,135.28	555,135.28
2003-2004 Direct Costs	1,968,599.19	1,430,352.33	1,430,352.33
2005-2006 Rate	0.86*	38.81*	38.81**

Comparison:			
2005-2006 Actual Direct Costs	3,374,946.55	2,486,008.65	2,486,008.65
Indirect costs based on rate multiplied by actual direct costs	29,024.54	372,901.30	621,502.16
2005-2006 Actual Indirect Costs	19,697.61	908,635.51	908,635.51
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	19,697.61	908,635.51	908,635.51
Over/(Under) Recovery	9,326.93	-535,734.21	-287,133.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	19,697.61	908,635.51	908,635.51
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	9,326.93	-535,734.21	-287,133.35
Total Projected Indirect 2007-2008 (Numerator)	10,370.68	1,444,369.72	1,195,768.86
Direct Costs	3,374,946.55	2,486,008.65	2,486,008.65
Rate for 2007-2008	0.31*	58.10*	48.10**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 25911
Form R0418

Madison Academy
1291 East Maple
Burton, MI 48529

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,260,109.68	1,022,386.70	1,022,386.70
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	0.00	237,722.98	237,722.98
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	237,722.98	237,722.98
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	237,722.98	237,722.98
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	0.00	237,722.98	237,722.98
Direct Costs	1,260,109.68	1,022,386.70	1,022,386.70
Rate for 2007-2008	0.00*	23.25*	23.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 26010
Form R0418

*** Final ***

Beaverton Rural Schools
P.O. Box 529
Beaverton, MI 48612-0529

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	401,888.92	1,512,415.48	1,512,415.48
2003-2004 Fixed Carryforward	-84,701.63	-99,199.58	-99,199.58
Total Indirect Costs	486,590.55	1,611,615.06	1,611,615.06
2003-2004 Direct Costs	12,195,951.18	11,085,424.62	11,085,424.62
2005-2006 Rate	3.99*	14.54*	14.54**

Comparison:			
2005-2006 Actual Direct Costs	11,788,554.12	10,611,641.73	10,611,641.73
Indirect costs based on rate multiplied by actual direct costs	470,363.31	1,542,932.71	1,542,932.71
2005-2006 Actual Indirect Costs	570,859.69	1,747,772.08	1,747,772.08
2003-2004 Fixed Carry Forward	-84,701.63	-99,199.58	-99,199.58
Total Indirect Costs	655,561.32	1,846,971.66	1,846,971.66
Over/(Under) Recovery	-185,198.01	-304,038.95	-304,038.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	570,859.69	1,747,772.08	1,747,772.08
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-185,198.01	-304,038.95	-304,038.95
Total Projected Indirect 2007-2008 (Numerator)	756,057.70	2,051,811.03	2,051,811.03
Direct Costs	11,788,554.12	10,611,641.73	10,611,641.73
Rate for 2007-2008	6.41*	19.34*	19.34**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 26040
Form R0418

Gladwin Community Schools
1206 N. Spring Street
Gladwin, MI 48624-1041

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	441,009.95	1,881,227.93	1,881,227.93
2003-2004 Fixed Carryforward	-207,243.67	-347,038.43	-347,038.43
Total Indirect Costs	648,253.62	2,228,266.36	2,228,266.36
2003-2004 Direct Costs	15,334,875.83	13,894,657.85	13,894,657.85
2005-2006 Rate	4.23*	16.04*	16.04**

Comparison:			
2005-2006 Actual Direct Costs	16,416,920.59	15,072,646.13	15,072,646.13
Indirect costs based on rate multiplied by actual direct costs	694,435.74	2,260,896.92	2,417,652.44
2005-2006 Actual Indirect Costs	459,197.51	1,803,471.97	1,803,471.97
2003-2004 Fixed Carry Forward	-207,243.67	-347,038.43	-347,038.43
Total Indirect Costs	666,441.18	2,150,510.40	2,150,510.40
Over/(Under) Recovery	27,994.56	110,386.52	267,142.04

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	459,197.51	1,803,471.97	1,803,471.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	27,994.56	110,386.52	267,142.04
Total Projected Indirect 2007-2008 (Numerator)	431,202.95	1,693,085.45	1,536,329.93
Direct Costs	16,416,920.59	15,072,646.13	15,072,646.13
Rate for 2007-2008	2.63*	11.23*	10.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 26901
Form R0418

*** Final ***

Creative Learning Academy of Science
540 Lang Road
Beaverton, MI 48612-8101

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	25,125.29	49,438.67	49,438.67
2003-2004 Fixed Carryforward	-55,097.27	-81,500.65	-81,500.65
Total Indirect Costs	80,222.56	130,939.32	130,939.32
2003-2004 Direct Costs	292,233.48	267,920.10	267,920.10
2005-2006 Rate	27.45*	48.87*	48.87**

Comparison:			
2005-2006 Actual Direct Costs	541,650.92	512,556.82	512,556.82
Indirect costs based on rate multiplied by actual direct costs	81,247.64	76,883.52	128,139.21
2005-2006 Actual Indirect Costs	31,105.61	60,199.71	60,199.71
2003-2004 Fixed Carry Forward	-55,097.27	-81,500.65	-81,500.65
Total Indirect Costs	86,202.88	141,700.36	141,700.36
Over/(Under) Recovery	-4,955.24	-64,816.84	-13,561.15

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	31,105.61	60,199.71	60,199.71
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-4,955.24	-64,816.84	-13,561.15
Total Projected Indirect 2007-2008 (Numerator)	36,060.85	125,016.55	73,760.86
Direct Costs	541,650.92	512,556.82	512,556.82
Rate for 2007-2008	6.66*	24.39*	14.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 27000
Form R0418

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910-0218

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	152,007.60	397,028.45	397,028.45
2003-2004 Fixed Carryforward	-35,659.97	-106,112.79	-106,112.79
Total Indirect Costs	187,667.57	503,141.24	503,141.24
2003-2004 Direct Costs	3,538,693.48	3,293,672.63	3,293,672.63
2005-2006 Rate	5.30*	15.28*	15.28**

Comparison:			
2005-2006 Actual Direct Costs	3,767,979.55	3,623,543.72	3,623,543.72
Indirect costs based on rate multiplied by actual direct costs	199,702.92	543,531.56	553,677.48
2005-2006 Actual Indirect Costs	123,034.40	267,470.23	267,470.23
2003-2004 Fixed Carry Forward	-35,659.97	-106,112.79	-106,112.79
Total Indirect Costs	158,694.37	373,583.02	373,583.02
Over/(Under) Recovery	41,008.55	169,948.54	180,094.46

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	123,034.40	267,470.23	267,470.23
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	41,008.55	169,948.54	180,094.46
Total Projected Indirect 2007-2008 (Numerator)	82,025.85	97,521.69	87,375.77
Direct Costs	3,767,979.55	3,623,543.72	3,623,543.72
Rate for 2007-2008	2.18*	2.69*	2.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 27010
Form R0418

*** Final ***

Bessemer Area School District
301 E. Sellar Street
Bessemer, MI 49911-1522

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	81,592.12	582,584.11	582,584.11
2003-2004 Fixed Carryforward	-73,433.14	-111,707.46	-111,707.46
Total Indirect Costs	155,025.26	694,291.57	694,291.57
2003-2004 Direct Costs	4,381,238.05	3,880,246.06	3,880,246.06
2005-2006 Rate	3.54*	17.89*	17.89**

Comparison:			
2005-2006 Actual Direct Costs	3,807,373.66	3,226,241.70	3,226,241.70
Indirect costs based on rate multiplied by actual direct costs	134,781.03	483,936.26	577,174.64
2005-2006 Actual Indirect Costs	99,363.57	680,495.53	680,495.53
2003-2004 Fixed Carry Forward	-73,433.14	-111,707.46	-111,707.46
Total Indirect Costs	172,796.71	792,202.99	792,202.99
Over/(Under) Recovery	-38,015.68	-308,266.73	-215,028.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	99,363.57	680,495.53	680,495.53
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-38,015.68	-308,266.73	-215,028.35
Total Projected Indirect 2007-2008 (Numerator)	137,379.25	988,762.26	895,523.88
Direct Costs	3,807,373.66	3,226,241.70	3,226,241.70
Rate for 2007-2008	3.61*	30.65*	27.76**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 27020
Form R0418

Ironwood Area Schools
650 E. Ayer Street
Ironwood, MI 49938-2206

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	141,189.18	1,082,455.39	1,082,455.39
2003-2004 Fixed Carryforward	-60,239.98	-138,887.00	-138,887.00
Total Indirect Costs	201,429.16	1,221,342.39	1,221,342.39
2003-2004 Direct Costs	9,371,437.25	8,430,171.04	8,430,171.04
2005-2006 Rate	2.15*	14.49*	14.49**

Comparison:			
2005-2006 Actual Direct Costs	9,114,348.71	8,254,856.79	8,254,856.79
Indirect costs based on rate multiplied by actual direct costs	195,958.50	1,196,128.75	1,196,128.75
2005-2006 Actual Indirect Costs	145,259.08	1,004,751.00	1,004,751.00
2003-2004 Fixed Carry Forward	-60,239.98	-138,887.00	-138,887.00
Total Indirect Costs	205,499.06	1,143,638.00	1,143,638.00
Over/(Under) Recovery	-9,540.56	52,490.75	52,490.75

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	145,259.08	1,004,751.00	1,004,751.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-9,540.56	52,490.75	52,490.75
Total Projected Indirect 2007-2008 (Numerator)	154,799.64	952,260.25	952,260.25
Direct Costs	9,114,348.71	8,254,856.79	8,254,856.79
Rate for 2007-2008	1.70*	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 2007-2008 Federal Indirect Cost Rates
School District 27070
Form R0418

*** Final ***

Wakefield-Marenisco School District
715 Putnam Street
Wakefield, MI 49968-1025

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	61,080.58	304,485.85	304,485.85
2003-2004 Fixed Carryforward	-10,957.59	-16,295.23	-16,295.23
Total Indirect Costs	72,038.17	320,781.08	320,781.08
2003-2004 Direct Costs	2,435,952.82	2,192,547.55	2,192,547.55
2005-2006 Rate	2.96*	14.63*	14.63**

Comparison:			
2005-2006 Actual Direct Costs	3,032,010.37	2,665,297.94	2,665,297.94
Indirect costs based on rate multiplied by actual direct costs	89,747.51	389,933.09	389,933.09
2005-2006 Actual Indirect Costs	69,263.48	435,975.91	435,975.91
2003-2004 Fixed Carry Forward	-10,957.59	-16,295.23	-16,295.23
Total Indirect Costs	80,221.07	452,271.14	452,271.14
Over/(Under) Recovery	9,526.44	-62,338.05	-62,338.05

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	69,263.48	435,975.91	435,975.91
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	9,526.44	-62,338.05	-62,338.05
Total Projected Indirect 2007-2008 (Numerator)	59,737.04	498,313.96	498,313.96
Direct Costs	3,032,010.37	2,665,297.94	2,665,297.94
Rate for 2007-2008	1.97*	18.70*	18.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 27080
Form R0418

*** Final ***

Watersmeet Township School District
P.O. Box 217
Watersmeet, MI 49969-0217

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	41,029.51	350,088.76	350,088.76
2003-2004 Fixed Carryforward	16,880.48	-70,308.13	-70,308.13
Total Indirect Costs	24,149.03	420,396.89	420,396.89
2003-2004 Direct Costs	2,731,603.43	2,422,544.18	2,422,544.18
2005-2006 Rate	0.88*	17.35*	17.35**

Comparison:			
2005-2006 Actual Direct Costs	3,195,982.18	2,860,580.00	2,860,580.00
Indirect costs based on rate multiplied by actual direct costs	28,124.64	429,087.00	496,310.63
2005-2006 Actual Indirect Costs	105,681.69	441,083.87	441,083.87
2003-2004 Fixed Carry Forward	16,880.48	-70,308.13	-70,308.13
Total Indirect Costs	88,801.21	511,392.00	511,392.00
Over/(Under) Recovery	-60,676.57	-82,305.00	-15,081.37

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	105,681.69	441,083.87	441,083.87
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-60,676.57	-82,305.00	-15,081.37
Total Projected Indirect 2007-2008 (Numerator)	166,358.26	523,388.87	456,165.24
Direct Costs	3,195,982.18	2,860,580.00	2,860,580.00
Rate for 2007-2008	5.21*	18.30*	15.95**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 28000
Form R0418

Traverse Bay Area ISD
P.O. Box 6020
Traverse City, MI 49696-6020

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,506,602.58	5,388,880.23	5,388,880.23
2003-2004 Fixed Carryforward	17,594.38	-1,383,783.90	-1,383,783.90
Total Indirect Costs	2,489,008.20	6,772,664.13	6,772,664.13
2003-2004 Direct Costs	35,417,300.20	32,535,022.55	32,535,022.55
2005-2006 Rate	7.03*	20.82*	20.82**

Comparison:			
2005-2006 Actual Direct Costs	43,055,707.92	40,397,274.40	40,397,274.40
Indirect costs based on rate multiplied by actual direct costs	3,026,816.27	6,059,591.16	8,410,712.53
2005-2006 Actual Indirect Costs	2,538,796.05	5,197,229.57	5,197,229.57
2003-2004 Fixed Carry Forward	17,594.38	-1,383,783.90	-1,383,783.90
Total Indirect Costs	2,521,201.67	6,581,013.47	6,581,013.47
Over/(Under) Recovery	505,614.60	-521,422.31	1,829,699.06

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,538,796.05	5,197,229.57	5,197,229.57
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	505,614.60	-521,422.31	1,829,699.06
Total Projected Indirect 2007-2008 (Numerator)	2,033,181.45	5,718,651.88	3,367,530.51
Direct Costs	43,055,707.92	40,397,274.40	40,397,274.40
Rate for 2007-2008	4.72*	14.16*	8.34**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 28010
Form R0418

Traverse City Area Public Schools
P.O. Box 32
Traverse City, MI 49685-0032

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,248,156.10	11,789,420.62	11,789,420.62
2003-2004 Fixed Carryforward	-85,801.53	-5,383,669.12	-5,383,669.12
Total Indirect Costs	3,333,957.63	17,173,089.74	17,173,089.74
2003-2004 Direct Costs	80,203,547.86	71,662,283.34	71,662,283.34
2005-2006 Rate	4.16*	23.96*	23.96**

Comparison:			
2005-2006 Actual Direct Costs	85,090,375.28	76,182,062.32	76,182,062.32
Indirect costs based on rate multiplied by actual direct costs	3,539,759.61	11,427,309.35	18,253,222.13
2005-2006 Actual Indirect Costs	3,552,402.10	12,460,715.06	12,460,715.06
2003-2004 Fixed Carry Forward	-85,801.53	-5,383,669.12	-5,383,669.12
Total Indirect Costs	3,638,203.63	17,844,384.18	17,844,384.18
Over/(Under) Recovery	-98,444.02	-6,417,074.83	408,837.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,552,402.10	12,460,715.06	12,460,715.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-98,444.02	-6,417,074.83	408,837.95
Total Projected Indirect 2007-2008 (Numerator)	3,650,846.12	18,877,789.89	12,051,877.11
Direct Costs	85,090,375.28	76,182,062.32	76,182,062.32
Rate for 2007-2008	4.29*	24.78*	15.82**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 28035
Form R0418

Buckley Community School District
P.O. Box 38
Buckley, MI 49620-0038

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	120,857.08	498,063.41	498,063.41
2003-2004 Fixed Carryforward	275.54	-415,412.88	-415,412.88
Total Indirect Costs	120,581.54	913,476.29	913,476.29
2003-2004 Direct Costs	3,230,203.22	2,852,996.89	2,852,996.89
2005-2006 Rate	3.73*	32.02*	32.02**

Comparison:			
2005-2006 Actual Direct Costs	3,129,964.66	2,786,662.84	2,786,662.84
Indirect costs based on rate multiplied by actual direct costs	116,747.68	417,999.43	696,665.71
2005-2006 Actual Indirect Costs	132,754.79	476,056.61	476,056.61
2003-2004 Fixed Carry Forward	275.54	-415,412.88	-415,412.88
Total Indirect Costs	132,479.25	891,469.49	891,469.49
Over/(Under) Recovery	-15,731.57	-473,470.06	-194,803.78

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	132,754.79	476,056.61	476,056.61
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-15,731.57	-473,470.06	-194,803.78
Total Projected Indirect 2007-2008 (Numerator)	148,486.36	949,526.67	670,860.39
Direct Costs	3,129,964.66	2,786,662.84	2,786,662.84
Rate for 2007-2008	4.74*	34.07*	24.07**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 28090
Form R0418

Kingsley Area Schools
402 Fenton St
Kingsley, MI 49649-0580

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	226,128.00	1,100,275.86	1,100,275.86
2003-2004 Fixed Carryforward	-54,426.92	-70,667.27	-70,667.27
Total Indirect Costs	280,554.92	1,170,943.13	1,170,943.13
2003-2004 Direct Costs	9,940,944.44	9,066,796.58	9,066,796.58
2005-2006 Rate	2.82*	12.91*	12.91**

Comparison:			
2005-2006 Actual Direct Costs	10,669,042.10	9,721,912.18	9,721,912.18
Indirect costs based on rate multiplied by actual direct costs	300,866.99	1,255,098.86	1,255,098.86
2005-2006 Actual Indirect Costs	278,452.79	1,225,582.71	1,225,582.71
2003-2004 Fixed Carry Forward	-54,426.92	-70,667.27	-70,667.27
Total Indirect Costs	332,879.71	1,296,249.98	1,296,249.98
Over/(Under) Recovery	-32,012.72	-41,151.12	-41,151.12

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	278,452.79	1,225,582.71	1,225,582.71
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-32,012.72	-41,151.12	-41,151.12
Total Projected Indirect 2007-2008 (Numerator)	310,465.51	1,266,733.83	1,266,733.83
Direct Costs	10,669,042.10	9,721,912.18	9,721,912.18
Rate for 2007-2008	2.91*	13.03*	13.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 28901
Form R0418

*** Final ***

Traverse Bay Community School
7224 Supply Road
Traverse City, MI 49686-9416

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	96,611.57	96,611.57
2003-2004 Fixed Carryforward	0.00	-13,772.25	-13,772.25
Total Indirect Costs	0.00	110,383.82	110,383.82
2003-2004 Direct Costs	1,080,921.02	984,309.45	984,309.45
2005-2006 Rate	0.00*	11.21*	11.21**

Comparison:			
2005-2006 Actual Direct Costs	1,045,873.88	929,824.92	929,824.92
Indirect costs based on rate multiplied by actual direct costs	0.00	104,233.37	104,233.37
2005-2006 Actual Indirect Costs	0.00	116,048.96	116,048.96
2003-2004 Fixed Carry Forward	0.00	-13,772.25	-13,772.25
Total Indirect Costs	0.00	129,821.21	129,821.21
Over/(Under) Recovery	0.00	-25,587.84	-25,587.84

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	116,048.96	116,048.96
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-25,587.84	-25,587.84
Total Projected Indirect 2007-2008 (Numerator)	0.00	141,636.80	141,636.80
Direct Costs	1,045,873.88	929,824.92	929,824.92
Rate for 2007-2008	0.00*	15.23*	15.23**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 28902
Form R0418

Grand Traverse Academy
1245 Hammond Road E
Traverse City, MI 49686-9000

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	104,209.15	368,086.08	368,086.08
2003-2004 Fixed Carryforward	0.00	-80,445.27	-80,445.27
Total Indirect Costs	104,209.15	448,531.35	448,531.35
2003-2004 Direct Costs	3,117,456.39	2,853,579.46	2,853,579.46
2005-2006 Rate	3.34*	15.72*	15.72**

Comparison:			
2005-2006 Actual Direct Costs	4,609,867.00	4,181,515.00	4,181,515.00
Indirect costs based on rate multiplied by actual direct costs	153,969.56	627,227.25	657,334.16
2005-2006 Actual Indirect Costs	136,149.00	564,501.00	564,501.00
2003-2004 Fixed Carry Forward	0.00	-80,445.27	-80,445.27
Total Indirect Costs	136,149.00	644,946.27	644,946.27
Over/(Under) Recovery	17,820.56	-17,719.02	12,387.89

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	136,149.00	564,501.00	564,501.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	17,820.56	-17,719.02	12,387.89
Total Projected Indirect 2007-2008 (Numerator)	118,328.44	582,220.02	552,113.11
Direct Costs	4,609,867.00	4,181,515.00	4,181,515.00
Rate for 2007-2008	2.57*	13.92*	13.20**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 29000
Form R0418

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847-0310

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	728,430.25	1,260,001.63	1,260,001.63
2003-2004 Fixed Carryforward	-205,972.24	-217,615.56	-217,615.56
Total Indirect Costs	934,402.49	1,477,617.19	1,477,617.19
2003-2004 Direct Costs	13,787,311.07	13,255,739.69	13,255,739.69
2005-2006 Rate	6.78*	11.15*	11.15**

Comparison:			
2005-2006 Actual Direct Costs	16,221,126.65	15,403,033.21	15,403,033.21
Indirect costs based on rate multiplied by actual direct costs	1,099,792.39	1,717,438.20	1,717,438.20
2005-2006 Actual Indirect Costs	806,685.44	1,624,778.88	1,624,778.88
2003-2004 Fixed Carry Forward	-205,972.24	-217,615.56	-217,615.56
Total Indirect Costs	1,012,657.68	1,842,394.44	1,842,394.44
Over/(Under) Recovery	87,134.71	-124,956.24	-124,956.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	806,685.44	1,624,778.88	1,624,778.88
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	87,134.71	-124,956.24	-124,956.24
Total Projected Indirect 2007-2008 (Numerator)	719,550.73	1,749,735.12	1,749,735.12
Direct Costs	16,221,126.65	15,403,033.21	15,403,033.21
Rate for 2007-2008	4.44*	11.36*	11.36**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 29010
Form R0418

Alma Public Schools
1500 N. Pine Avenue
Alma, MI 48801-1275

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	842,542.06	3,206,642.57	3,206,642.57
2003-2004 Fixed Carryforward	93,701.91	-1,855,570.40	-1,855,570.40
Total Indirect Costs	748,840.15	5,062,212.97	5,062,212.97
2003-2004 Direct Costs	19,475,868.33	17,111,767.82	17,111,767.82
2005-2006 Rate	3.84*	29.58*	29.58**

Comparison:			
2005-2006 Actual Direct Costs	20,448,885.95	17,766,121.16	17,766,121.16
Indirect costs based on rate multiplied by actual direct costs	785,237.22	2,664,918.17	4,441,530.29
2005-2006 Actual Indirect Costs	698,427.26	3,381,192.05	3,381,192.05
2003-2004 Fixed Carry Forward	93,701.91	-1,855,570.40	-1,855,570.40
Total Indirect Costs	604,725.35	5,236,762.45	5,236,762.45
Over/(Under) Recovery	180,511.87	-2,571,844.28	-795,232.16

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	698,427.26	3,381,192.05	3,381,192.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	180,511.87	-2,571,844.28	-795,232.16
Total Projected Indirect 2007-2008 (Numerator)	517,915.39	5,953,036.33	4,176,424.21
Direct Costs	20,448,885.95	17,766,121.16	17,766,121.16
Rate for 2007-2008	2.53*	33.51*	23.51**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 29020
Form R0418

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806-0006

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	51,824.70	372,607.62	372,607.62
2003-2004 Fixed Carryforward	-7,185.02	-65,725.70	-65,725.70
Total Indirect Costs	59,009.72	438,333.32	438,333.32
2003-2004 Direct Costs	2,773,038.03	2,452,255.11	2,452,255.11
2005-2006 Rate	2.13*	17.87*	17.87**

Comparison:			
2005-2006 Actual Direct Costs	3,148,971.94	2,841,332.48	2,841,332.48
Indirect costs based on rate multiplied by actual direct costs	67,073.10	426,199.87	507,746.11
2005-2006 Actual Indirect Costs	54,512.45	362,151.91	362,151.91
2003-2004 Fixed Carry Forward	-7,185.02	-65,725.70	-65,725.70
Total Indirect Costs	61,697.47	427,877.61	427,877.61
Over/(Under) Recovery	5,375.63	-1,677.74	79,868.50

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	54,512.45	362,151.91	362,151.91
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	5,375.63	-1,677.74	79,868.50
Total Projected Indirect 2007-2008 (Numerator)	49,136.82	363,829.65	282,283.41
Direct Costs	3,148,971.94	2,841,332.48	2,841,332.48
Rate for 2007-2008	1.56*	12.80*	9.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 29040
Form R0418

*** Final ***

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615-0217

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	107,074.52	1,015,475.31	1,015,475.31
2003-2004 Fixed Carryforward	176.41	-49,861.74	-49,861.74
Total Indirect Costs	106,898.11	1,065,337.05	1,065,337.05
2003-2004 Direct Costs	8,539,983.34	7,631,582.55	7,631,582.55
2005-2006 Rate	1.25*	13.96*	13.96**

Comparison:			
2005-2006 Actual Direct Costs	8,340,357.22	7,469,732.37	7,469,732.37
Indirect costs based on rate multiplied by actual direct costs	104,254.47	1,042,774.64	1,042,774.64
2005-2006 Actual Indirect Costs	122,586.49	993,211.34	993,211.34
2003-2004 Fixed Carry Forward	176.41	-49,861.74	-49,861.74
Total Indirect Costs	122,410.08	1,043,073.08	1,043,073.08
Over/(Under) Recovery	-18,155.61	-298.44	-298.44

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	122,586.49	993,211.34	993,211.34
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-18,155.61	-298.44	-298.44
Total Projected Indirect 2007-2008 (Numerator)	140,742.10	993,509.78	993,509.78
Direct Costs	8,340,357.22	7,469,732.37	7,469,732.37
Rate for 2007-2008	1.69*	13.30*	13.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 29050
Form R0418

*** Final ***

Fulton Schools
8060 Ely Highway
Middleton, MI 48856-9704

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	30,403.92	800,912.42	800,912.42
2003-2004 Fixed Carryforward	9,487.56	-100,823.01	-100,823.01
Total Indirect Costs	20,916.36	901,735.43	901,735.43
2003-2004 Direct Costs	8,078,044.17	7,307,535.67	7,307,535.67
2005-2006 Rate	0.26*	12.34*	12.34**

Comparison:			
2005-2006 Actual Direct Costs	8,880,774.05	8,018,762.91	8,018,762.91
Indirect costs based on rate multiplied by actual direct costs	23,090.01	989,515.34	989,515.34
2005-2006 Actual Indirect Costs	35,229.20	897,240.34	897,240.34
2003-2004 Fixed Carry Forward	9,487.56	-100,823.01	-100,823.01
Total Indirect Costs	25,741.64	998,063.35	998,063.35
Over/(Under) Recovery	-2,651.63	-8,548.01	-8,548.01

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	35,229.20	897,240.34	897,240.34
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-2,651.63	-8,548.01	-8,548.01
Total Projected Indirect 2007-2008 (Numerator)	37,880.83	905,788.35	905,788.35
Direct Costs	8,880,774.05	8,018,762.91	8,018,762.91
Rate for 2007-2008	0.43*	11.30*	11.30**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 29060
Form R0418

Ithaca Public Schools
710 N. Union Street
Ithaca, MI 48847-1396

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	109,980.36	1,276,634.75	1,276,634.75
2003-2004 Fixed Carryforward	-11,378.49	-143,448.88	-143,448.88
Total Indirect Costs	121,358.85	1,420,083.63	1,420,083.63
2003-2004 Direct Costs	11,282,512.67	10,115,858.28	10,115,858.28
2005-2006 Rate	1.08*	14.04*	14.04**

Comparison:			
2005-2006 Actual Direct Costs	11,915,694.31	10,785,648.82	10,785,648.82
Indirect costs based on rate multiplied by actual direct costs	128,689.50	1,514,305.09	1,514,305.09
2005-2006 Actual Indirect Costs	125,007.60	1,255,053.09	1,255,053.09
2003-2004 Fixed Carry Forward	-11,378.49	-143,448.88	-143,448.88
Total Indirect Costs	136,386.09	1,398,501.97	1,398,501.97
Over/(Under) Recovery	-7,696.59	115,803.12	115,803.12

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	125,007.60	1,255,053.09	1,255,053.09
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-7,696.59	115,803.12	115,803.12
Total Projected Indirect 2007-2008 (Numerator)	132,704.19	1,139,249.97	1,139,249.97
Direct Costs	11,915,694.31	10,785,648.82	10,785,648.82
Rate for 2007-2008	1.11*	10.56*	10.56**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 29100
Form R0418

St. Louis Public Schools
113 E. Saginaw Street
St. Louis, MI 48880-1798

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	168,838.68	1,175,403.36	1,175,403.36
2003-2004 Fixed Carryforward	18,541.30	-265,271.34	-265,271.34
Total Indirect Costs	150,297.38	1,440,674.70	1,440,674.70
2003-2004 Direct Costs	10,002,924.84	8,996,360.16	8,996,360.16
2005-2006 Rate	1.50*	16.01*	16.01**

Comparison:			
2005-2006 Actual Direct Costs	10,390,860.74	9,067,692.30	9,067,692.30
Indirect costs based on rate multiplied by actual direct costs	155,862.91	1,360,153.85	1,451,737.54
2005-2006 Actual Indirect Costs	182,271.41	1,505,439.85	1,505,439.85
2003-2004 Fixed Carry Forward	18,541.30	-265,271.34	-265,271.34
Total Indirect Costs	163,730.11	1,770,711.19	1,770,711.19
Over/(Under) Recovery	-7,867.20	-410,557.34	-318,973.65

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	182,271.41	1,505,439.85	1,505,439.85
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-7,867.20	-410,557.34	-318,973.65
Total Projected Indirect 2007-2008 (Numerator)	190,138.61	1,915,997.19	1,824,413.50
Direct Costs	10,390,860.74	9,067,692.30	9,067,692.30
Rate for 2007-2008	1.83*	21.13*	20.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 30000
Form R0418

*** Final ***

Hillsdale ISD
310 W. Bacon Street
Hillsdale, MI 49242-1546

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	877,267.41	1,207,312.78	1,207,312.78
2003-2004 Fixed Carryforward	-205,463.64	-98,695.23	-98,695.23
Total Indirect Costs	1,082,731.05	1,306,008.01	1,306,008.01
2003-2004 Direct Costs	8,818,329.02	8,488,283.65	8,488,283.65
2005-2006 Rate	12.28*	15.39*	15.39**

Comparison:			
2005-2006 Actual Direct Costs	10,246,127.45	9,863,606.28	9,863,606.28
Indirect costs based on rate multiplied by actual direct costs	1,258,224.45	1,479,540.94	1,518,009.01
2005-2006 Actual Indirect Costs	975,230.94	1,357,752.11	1,357,752.11
2003-2004 Fixed Carry Forward	-205,463.64	-98,695.23	-98,695.23
Total Indirect Costs	1,180,694.58	1,456,447.34	1,456,447.34
Over/(Under) Recovery	77,529.87	23,093.60	61,561.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	975,230.94	1,357,752.11	1,357,752.11
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	77,529.87	23,093.60	61,561.67
Total Projected Indirect 2007-2008 (Numerator)	897,701.07	1,334,658.51	1,296,190.44
Direct Costs	10,246,127.45	9,863,606.28	9,863,606.28
Rate for 2007-2008	8.76*	13.53*	13.14**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 30010
Form R0418

Camden-Frontier Schools
4971 W. Montgomery Road
Camden, MI 49232-9725

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	129,575.19	660,578.47	660,578.47
2003-2004 Fixed Carryforward	49,913.70	-147,158.48	-147,158.48
Total Indirect Costs	79,661.49	807,736.95	807,736.95
2003-2004 Direct Costs	4,766,803.20	4,235,799.92	4,235,799.92
2005-2006 Rate	1.67*	19.07*	19.07**

Comparison:			
2005-2006 Actual Direct Costs	4,846,130.50	4,358,916.41	4,358,916.41
Indirect costs based on rate multiplied by actual direct costs	80,930.38	653,837.46	831,245.36
2005-2006 Actual Indirect Costs	140,535.89	627,749.98	627,749.98
2003-2004 Fixed Carry Forward	49,913.70	-147,158.48	-147,158.48
Total Indirect Costs	90,622.19	774,908.46	774,908.46
Over/(Under) Recovery	-9,691.81	-121,071.00	56,336.90

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	140,535.89	627,749.98	627,749.98
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-9,691.81	-121,071.00	56,336.90
Total Projected Indirect 2007-2008 (Numerator)	150,227.70	748,820.98	571,413.08
Direct Costs	4,846,130.50	4,358,916.41	4,358,916.41
Rate for 2007-2008	3.10*	17.18*	13.11**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 30020
Form R0418

Hillsdale Community Schools
30 S. Norwood Avenue
Hillsdale, MI 49242

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	515,894.47	1,793,571.67	1,793,571.67
2003-2004 Fixed Carryforward	-366,661.46	-444,498.28	-444,498.28
Total Indirect Costs	882,555.93	2,238,069.95	2,238,069.95
2003-2004 Direct Costs	14,236,201.46	12,958,524.26	12,958,524.26
2005-2006 Rate	6.20*	17.27*	17.27**

Comparison:			
2005-2006 Actual Direct Costs	14,683,075.80	13,396,732.54	13,396,732.54
Indirect costs based on rate multiplied by actual direct costs	910,350.70	2,009,509.88	2,313,615.71
2005-2006 Actual Indirect Costs	243,828.84	1,530,172.10	1,530,172.10
2003-2004 Fixed Carry Forward	-366,661.46	-444,498.28	-444,498.28
Total Indirect Costs	610,490.30	1,974,670.38	1,974,670.38
Over/(Under) Recovery	299,860.40	34,839.50	338,945.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	243,828.84	1,530,172.10	1,530,172.10
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	299,860.40	34,839.50	338,945.33
Total Projected Indirect 2007-2008 (Numerator)	-56,031.56	1,495,332.60	1,191,226.77
Direct Costs	14,683,075.80	13,396,732.54	13,396,732.54
Rate for 2007-2008	0.00*	11.16*	8.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 30030
Form R0418

*** Final ***

Jonesville Community Schools
202 Wright Street
Jonesville, MI 49250-1040

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	200,684.14	1,335,331.18	1,335,331.18
2003-2004 Fixed Carryforward	-58,559.49	-336,113.67	-336,113.67
Total Indirect Costs	259,243.63	1,671,444.85	1,671,444.85
2003-2004 Direct Costs	9,757,615.86	8,622,968.82	8,622,968.82
2005-2006 Rate	2.66*	19.38*	19.38**

Comparison:			
2005-2006 Actual Direct Costs	10,223,764.70	9,081,363.52	9,081,363.52
Indirect costs based on rate multiplied by actual direct costs	271,952.14	1,362,204.53	1,759,968.25
2005-2006 Actual Indirect Costs	220,764.88	1,363,166.06	1,363,166.06
2003-2004 Fixed Carry Forward	-58,559.49	-336,113.67	-336,113.67
Total Indirect Costs	279,324.37	1,699,279.73	1,699,279.73
Over/(Under) Recovery	-7,372.23	-337,075.20	60,688.52

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	220,764.88	1,363,166.06	1,363,166.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-7,372.23	-337,075.20	60,688.52
Total Projected Indirect 2007-2008 (Numerator)	228,137.11	1,700,241.26	1,302,477.54
Direct Costs	10,223,764.70	9,081,363.52	9,081,363.52
Rate for 2007-2008	2.23*	18.72*	14.34**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 30040
Form R0418

Litchfield Community Schools
210 Williams Street
Litchfield, MI 49252-9641

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	92,649.32	587,173.75	587,173.75
2003-2004 Fixed Carryforward	106,902.34	-265,774.37	-265,774.37
Total Indirect Costs	-14,253.02	852,948.12	852,948.12
2003-2004 Direct Costs	3,981,473.63	3,486,949.20	3,486,949.20
2005-2006 Rate	0.00*	24.46*	24.46**

Comparison:			
2005-2006 Actual Direct Costs	3,898,245.55	3,468,926.33	3,468,926.33
Indirect costs based on rate multiplied by actual direct costs	0.00	520,338.95	848,499.38
2005-2006 Actual Indirect Costs	105,037.73	534,356.95	534,356.95
2003-2004 Fixed Carry Forward	106,902.34	-265,774.37	-265,774.37
Total Indirect Costs	-1,864.61	800,131.32	800,131.32
Over/(Under) Recovery	0.00	-279,792.37	48,368.06

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	105,037.73	534,356.95	534,356.95
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-279,792.37	48,368.06
Total Projected Indirect 2007-2008 (Numerator)	105,037.73	814,149.32	485,988.89
Direct Costs	3,898,245.55	3,468,926.33	3,468,926.33
Rate for 2007-2008	2.69*	23.47*	14.01**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 30050
Form R0418

North Adams-Jerome Schools
4555 Knowles Road
North Adams, MI 49262-9709

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	57,044.70	370,317.34	370,317.34
2003-2004 Fixed Carryforward	6,914.33	-13,480.79	-13,480.79
Total Indirect Costs	50,130.37	383,798.13	383,798.13
2003-2004 Direct Costs	3,851,994.57	3,538,721.93	3,538,721.93
2005-2006 Rate	1.30*	10.85*	10.85**

Comparison:			
2005-2006 Actual Direct Costs	4,184,835.65	3,873,212.01	3,873,212.01
Indirect costs based on rate multiplied by actual direct costs	54,402.86	420,243.50	420,243.50
2005-2006 Actual Indirect Costs	50,491.96	362,115.60	362,115.60
2003-2004 Fixed Carry Forward	6,914.33	-13,480.79	-13,480.79
Total Indirect Costs	43,577.63	375,596.39	375,596.39
Over/(Under) Recovery	10,825.23	44,647.11	44,647.11

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	50,491.96	362,115.60	362,115.60
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	10,825.23	44,647.11	44,647.11
Total Projected Indirect 2007-2008 (Numerator)	39,666.73	317,468.49	317,468.49
Direct Costs	4,184,835.65	3,873,212.01	3,873,212.01
Rate for 2007-2008	0.95*	8.20*	8.20**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 30060
Form R0418

Pittsford Area Schools
9304 Hamilton Street
Pittsford, MI 49271-9856

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	148,342.07	692,075.62	692,075.62
2003-2004 Fixed Carryforward	-13,787.04	-117,957.80	-117,957.80
Total Indirect Costs	162,129.11	810,033.42	810,033.42
2003-2004 Direct Costs	5,152,899.04	4,609,165.49	4,609,165.49
2005-2006 Rate	3.15*	17.57*	17.57**

Comparison:			
2005-2006 Actual Direct Costs	5,303,792.25	4,766,318.05	4,766,318.05
Indirect costs based on rate multiplied by actual direct costs	167,069.46	714,947.71	837,442.08
2005-2006 Actual Indirect Costs	151,689.05	689,163.25	689,163.25
2003-2004 Fixed Carry Forward	-13,787.04	-117,957.80	-117,957.80
Total Indirect Costs	165,476.09	807,121.05	807,121.05
Over/(Under) Recovery	1,593.37	-92,173.34	30,321.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	151,689.05	689,163.25	689,163.25
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,593.37	-92,173.34	30,321.03
Total Projected Indirect 2007-2008 (Numerator)	150,095.68	781,336.59	658,842.22
Direct Costs	5,303,792.25	4,766,318.05	4,766,318.05
Rate for 2007-2008	2.83*	16.39*	13.82**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 30070
Form R0418

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

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	85,717.75	882,344.95	882,344.95
2003-2004 Fixed Carryforward	51,737.92	-42,595.37	-42,595.37
Total Indirect Costs	33,979.83	924,940.32	924,940.32
2003-2004 Direct Costs	7,163,637.71	6,367,010.51	6,367,010.51
2005-2006 Rate	0.47*	14.53*	14.53**

Comparison:			
2005-2006 Actual Direct Costs	7,154,800.00	6,363,218.20	6,363,218.20
Indirect costs based on rate multiplied by actual direct costs	33,627.56	924,575.60	924,575.60
2005-2006 Actual Indirect Costs	91,665.92	883,247.72	883,247.72
2003-2004 Fixed Carry Forward	51,737.92	-42,595.37	-42,595.37
Total Indirect Costs	39,928.00	925,843.09	925,843.09
Over/(Under) Recovery	-6,300.44	-1,267.49	-1,267.49

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	91,665.92	883,247.72	883,247.72
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-6,300.44	-1,267.49	-1,267.49
Total Projected Indirect 2007-2008 (Numerator)	97,966.36	884,515.21	884,515.21
Direct Costs	7,154,800.00	6,363,218.20	6,363,218.20
Rate for 2007-2008	1.37*	13.90*	13.90**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 30080
Form R0418

Waldron Area Schools
13380 Waldron Road
Waldron, MI 49288

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	139,452.09	421,076.42	421,076.42
2003-2004 Fixed Carryforward	-53,793.61	-260,075.58	-260,075.58
Total Indirect Costs	193,245.70	681,152.00	681,152.00
2003-2004 Direct Costs	2,964,029.93	2,682,405.60	2,682,405.60
2005-2006 Rate	6.52*	25.39*	25.39**

Comparison:			
2005-2006 Actual Direct Costs	2,941,021.98	2,662,120.40	2,662,120.40
Indirect costs based on rate multiplied by actual direct costs	191,754.63	399,318.06	665,530.10
2005-2006 Actual Indirect Costs	77,129.48	356,031.06	356,031.06
2003-2004 Fixed Carry Forward	-53,793.61	-260,075.58	-260,075.58
Total Indirect Costs	130,923.09	616,106.64	616,106.64
Over/(Under) Recovery	60,831.54	-216,788.58	49,423.46

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	77,129.48	356,031.06	356,031.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	60,831.54	-216,788.58	49,423.46
Total Projected Indirect 2007-2008 (Numerator)	16,297.94	572,819.64	306,607.60
Direct Costs	2,941,021.98	2,662,120.40	2,662,120.40
Rate for 2007-2008	0.55*	21.52*	11.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 30901
Form R0418

Hillsdale Preparatory School
160 W. Mechanic Road
Hillsdale, MI 49242-1053

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	26,528.41	126,527.33	126,527.33
2003-2004 Fixed Carryforward	-13,313.03	-98,023.09	-98,023.09
Total Indirect Costs	39,841.44	224,550.42	224,550.42
2003-2004 Direct Costs	674,253.88	574,254.96	574,254.96
2005-2006 Rate	5.91*	39.10*	39.10**

Comparison:			
2005-2006 Actual Direct Costs	357,278.00	296,104.00	296,104.00
Indirect costs based on rate multiplied by actual direct costs	21,115.13	44,415.60	74,026.00
2005-2006 Actual Indirect Costs	39,923.00	101,097.00	101,097.00
2003-2004 Fixed Carry Forward	-13,313.03	-98,023.09	-98,023.09
Total Indirect Costs	53,236.03	199,120.09	199,120.09
Over/(Under) Recovery	-32,120.90	-154,704.49	-125,094.09

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	39,923.00	101,097.00	101,097.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-32,120.90	-154,704.49	-125,094.09
Total Projected Indirect 2007-2008 (Numerator)	72,043.90	255,801.49	226,191.09
Direct Costs	357,278.00	296,104.00	296,104.00
Rate for 2007-2008	20.16*	86.39*	76.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 30902
Form R0418

Will Carleton Charter School Academy
P.O. Box 712
Hillsdale, MI 49242-0712

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	76,483.49	226,746.53	226,746.53
2003-2004 Fixed Carryforward	-44,287.34	-181,727.20	-181,727.20
Total Indirect Costs	120,770.83	408,473.73	408,473.73
2003-2004 Direct Costs	1,188,231.88	1,037,968.84	1,037,968.84
2005-2006 Rate	10.16*	39.35*	39.35**

Comparison:			
2005-2006 Actual Direct Costs	1,389,170.00	1,237,007.00	1,237,007.00
Indirect costs based on rate multiplied by actual direct costs	141,139.67	185,551.05	309,251.75
2005-2006 Actual Indirect Costs	53,962.00	206,125.00	206,125.00
2003-2004 Fixed Carry Forward	-44,287.34	-181,727.20	-181,727.20
Total Indirect Costs	98,249.34	387,852.20	387,852.20
Over/(Under) Recovery	42,890.33	-202,301.15	-78,600.45

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	53,962.00	206,125.00	206,125.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	42,890.33	-202,301.15	-78,600.45
Total Projected Indirect 2007-2008 (Numerator)	11,071.67	408,426.15	284,725.45
Direct Costs	1,389,170.00	1,237,007.00	1,237,007.00
Rate for 2007-2008	0.80*	33.02*	23.02**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 31000
Form R0418

Copper Country ISD
P.O. Box 270
Hancock, MI 49930-0270

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	475,633.57	976,916.92	976,916.92
2003-2004 Fixed Carryforward	-67,936.78	-137,467.87	-137,467.87
Total Indirect Costs	543,570.35	1,114,384.79	1,114,384.79
2003-2004 Direct Costs	6,639,410.33	6,138,126.98	6,138,126.98
2005-2006 Rate	8.19*	18.16*	18.16**

Comparison:			
2005-2006 Actual Direct Costs	7,025,609.11	6,732,322.14	6,732,322.14
Indirect costs based on rate multiplied by actual direct costs	575,397.39	1,009,848.32	1,222,589.70
2005-2006 Actual Indirect Costs	799,423.81	1,092,710.78	1,092,710.78
2003-2004 Fixed Carry Forward	-67,936.78	-137,467.87	-137,467.87
Total Indirect Costs	867,360.59	1,230,178.65	1,230,178.65
Over/(Under) Recovery	-291,963.20	-220,330.33	-7,588.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	799,423.81	1,092,710.78	1,092,710.78
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-291,963.20	-220,330.33	-7,588.95
Total Projected Indirect 2007-2008 (Numerator)	1,091,387.01	1,313,041.11	1,100,299.73
Direct Costs	7,025,609.11	6,732,322.14	6,732,322.14
Rate for 2007-2008	15.53*	19.50*	16.34**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 31010
Form R0418

Hancock Public Schools
417 Quincy Street
Hancock, MI 49930-1845

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	179,266.61	1,040,039.47	1,040,039.47
2003-2004 Fixed Carryforward	-152,323.15	-295,975.12	-295,975.12
Total Indirect Costs	331,589.76	1,336,014.59	1,336,014.59
2003-2004 Direct Costs	7,569,228.55	6,708,455.69	6,708,455.69
2005-2006 Rate	4.38*	19.92*	19.92**

Comparison:			
2005-2006 Actual Direct Costs	7,662,428.04	6,854,643.87	6,854,643.87
Indirect costs based on rate multiplied by actual direct costs	335,614.35	1,028,196.58	1,365,445.06
2005-2006 Actual Indirect Costs	166,847.67	974,631.84	974,631.84
2003-2004 Fixed Carry Forward	-152,323.15	-295,975.12	-295,975.12
Total Indirect Costs	319,170.82	1,270,606.96	1,270,606.96
Over/(Under) Recovery	16,443.53	-242,410.38	94,838.10

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	166,847.67	974,631.84	974,631.84
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	16,443.53	-242,410.38	94,838.10
Total Projected Indirect 2007-2008 (Numerator)	150,404.14	1,217,042.22	879,793.74
Direct Costs	7,662,428.04	6,854,643.87	6,854,643.87
Rate for 2007-2008	1.96*	17.76*	12.84**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 31020
Form R0418

Adams Township School District
P.O. Box 37
Painesdale, MI 49955-0037

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	105,264.66	544,606.05	544,606.05
2003-2004 Fixed Carryforward	-6,267.22	-316,668.00	-316,668.00
Total Indirect Costs	111,531.88	861,274.05	861,274.05
2003-2004 Direct Costs	3,559,808.37	3,120,466.98	3,120,466.98
2005-2006 Rate	3.13*	27.60*	27.60**

Comparison:			
2005-2006 Actual Direct Costs	3,568,491.00	3,108,103.00	3,108,103.00
Indirect costs based on rate multiplied by actual direct costs	111,693.77	466,215.45	777,025.75
2005-2006 Actual Indirect Costs	112,392.00	572,780.00	572,780.00
2003-2004 Fixed Carry Forward	-6,267.22	-316,668.00	-316,668.00
Total Indirect Costs	118,659.22	889,448.00	889,448.00
Over/(Under) Recovery	-6,965.45	-423,232.55	-112,422.25

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	112,392.00	572,780.00	572,780.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-6,965.45	-423,232.55	-112,422.25
Total Projected Indirect 2007-2008 (Numerator)	119,357.45	996,012.55	685,202.25
Direct Costs	3,568,491.00	3,108,103.00	3,108,103.00
Rate for 2007-2008	3.34*	32.05*	22.05**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 31030
Form R0418

Public Schools of Calumet
57070 Mine Street
Calumet, MI 49913-1715

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	340,879.92	1,675,914.28	1,675,914.28
2003-2004 Fixed Carryforward	-137,510.90	-209,173.93	-209,173.93
Total Indirect Costs	478,390.82	1,885,088.21	1,885,088.21
2003-2004 Direct Costs	11,804,270.03	10,469,235.67	10,469,235.67
2005-2006 Rate	4.05*	18.01*	18.01**

Comparison:			
2005-2006 Actual Direct Costs	12,919,438.98	11,582,895.30	11,582,895.30
Indirect costs based on rate multiplied by actual direct costs	523,237.28	1,737,434.30	2,086,079.44
2005-2006 Actual Indirect Costs	375,623.90	1,712,167.58	1,712,167.58
2003-2004 Fixed Carry Forward	-137,510.90	-209,173.93	-209,173.93
Total Indirect Costs	513,134.80	1,921,341.51	1,921,341.51
Over/(Under) Recovery	10,102.48	-183,907.21	164,737.93

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	375,623.90	1,712,167.58	1,712,167.58
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	10,102.48	-183,907.21	164,737.93
Total Projected Indirect 2007-2008 (Numerator)	365,521.42	1,896,074.79	1,547,429.65
Direct Costs	12,919,438.98	11,582,895.30	11,582,895.30
Rate for 2007-2008	2.83*	16.37*	13.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 31050
Form R0418

*** Final ***

Chassell Township School District
P.O. Box 140
Chassell, MI 49916-0140

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	69,024.21	278,896.16	278,896.16
2003-2004 Fixed Carryforward	0.00	-99,613.64	-99,613.64
Total Indirect Costs	69,024.21	378,509.80	378,509.80
2003-2004 Direct Costs	2,355,142.54	2,145,270.59	2,145,270.59
2005-2006 Rate	2.93*	17.64*	17.64**

Comparison:			
2005-2006 Actual Direct Costs	2,476,509.48	2,261,572.61	2,261,572.61
Indirect costs based on rate multiplied by actual direct costs	72,561.73	339,235.89	398,941.41
2005-2006 Actual Indirect Costs	64,598.05	279,534.92	279,534.92
2003-2004 Fixed Carry Forward	0.00	-99,613.64	-99,613.64
Total Indirect Costs	64,598.05	379,148.56	379,148.56
Over/(Under) Recovery	7,963.68	-39,912.67	19,792.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	64,598.05	279,534.92	279,534.92
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	7,963.68	-39,912.67	19,792.85
Total Projected Indirect 2007-2008 (Numerator)	56,634.37	319,447.59	259,742.07
Direct Costs	2,476,509.48	2,261,572.61	2,261,572.61
Rate for 2007-2008	2.29*	14.13*	11.49**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 31070
Form R0418

Elm River Township School District
3999 E. Winona Rd.
Toivola, MI 49965-9333

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	32,979.61	57,372.59	57,372.59
2003-2004 Fixed Carryforward	0.00	-42,631.77	-42,631.77
Total Indirect Costs	32,979.61	100,004.36	100,004.36
2003-2004 Direct Costs	146,325.13	121,932.15	121,932.15
2005-2006 Rate	22.54*	82.02*	82.02**

Comparison:			
2005-2006 Actual Direct Costs	172,319.00	146,876.00	146,876.00
Indirect costs based on rate multiplied by actual direct costs	25,847.85	22,031.40	36,719.00
2005-2006 Actual Indirect Costs	33,989.00	59,432.00	59,432.00
2003-2004 Fixed Carry Forward	0.00	-42,631.77	-42,631.77
Total Indirect Costs	33,989.00	102,063.77	102,063.77
Over/(Under) Recovery	-8,141.15	-80,032.37	-65,344.77

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	33,989.00	59,432.00	59,432.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-8,141.15	-80,032.37	-65,344.77
Total Projected Indirect 2007-2008 (Numerator)	42,130.15	139,464.37	124,776.77
Direct Costs	172,319.00	146,876.00	146,876.00
Rate for 2007-2008	24.45*	94.95*	84.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal 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 49922-0371

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	15,323.57	228,475.30	228,475.30
2003-2004 Fixed Carryforward	39,776.27	-10,991.47	-10,991.47
Total Indirect Costs	-24,452.70	239,466.77	239,466.77
2003-2004 Direct Costs	2,178,085.49	1,964,933.76	1,964,933.76
2005-2006 Rate	0.00*	12.19*	12.19**

Comparison:			
2005-2006 Actual Direct Costs	2,211,656.00	2,004,535.00	2,004,535.00
Indirect costs based on rate multiplied by actual direct costs	0.00	244,352.82	244,352.82
2005-2006 Actual Indirect Costs	47,661.00	254,782.00	254,782.00
2003-2004 Fixed Carry Forward	39,776.27	-10,991.47	-10,991.47
Total Indirect Costs	7,884.73	265,773.47	265,773.47
Over/(Under) Recovery	0.00	-21,420.65	-21,420.65

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	47,661.00	254,782.00	254,782.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-21,420.65	-21,420.65
Total Projected Indirect 2007-2008 (Numerator)	47,661.00	276,202.65	276,202.65
Direct Costs	2,211,656.00	2,004,535.00	2,004,535.00
Rate for 2007-2008	2.15*	13.78*	13.78**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 31110
Form R0418

Houghton-Portage Township Schools
1603 Gundlach Road
Houghton, MI 49931-2605

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	203,098.63	1,135,594.91	1,135,594.91
2003-2004 Fixed Carryforward	-57,851.50	-69,226.93	-69,226.93
Total Indirect Costs	260,950.13	1,204,821.84	1,204,821.84
2003-2004 Direct Costs	9,314,046.85	8,381,550.57	8,381,550.57
2005-2006 Rate	2.80*	14.37*	14.37**

Comparison:			
2005-2006 Actual Direct Costs	9,754,873.13	8,825,963.31	8,825,963.31
Indirect costs based on rate multiplied by actual direct costs	273,136.45	1,268,290.93	1,268,290.93
2005-2006 Actual Indirect Costs	259,479.19	1,188,389.01	1,188,389.01
2003-2004 Fixed Carry Forward	-57,851.50	-69,226.93	-69,226.93
Total Indirect Costs	317,330.69	1,257,615.94	1,257,615.94
Over/(Under) Recovery	-44,194.24	10,674.99	10,674.99

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	259,479.19	1,188,389.01	1,188,389.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-44,194.24	10,674.99	10,674.99
Total Projected Indirect 2007-2008 (Numerator)	303,673.43	1,177,714.02	1,177,714.02
Direct Costs	9,754,873.13	8,825,963.31	8,825,963.31
Rate for 2007-2008	3.11*	13.34*	13.34**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 31130
Form R0418

Lake Linden-Hubbell School District
601 Calumet Street
Lake Linden, MI 49945-1002

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	184,064.49	643,894.37	643,894.37
2003-2004 Fixed Carryforward	-110,565.07	-155,295.32	-155,295.32
Total Indirect Costs	294,629.56	799,189.69	799,189.69
2003-2004 Direct Costs	3,970,308.69	3,510,478.81	3,510,478.81
2005-2006 Rate	7.42*	22.77*	22.77**

Comparison:			
2005-2006 Actual Direct Costs	4,144,760.03	3,690,826.31	3,690,826.31
Indirect costs based on rate multiplied by actual direct costs	307,541.19	553,623.95	840,401.15
2005-2006 Actual Indirect Costs	240,486.31	694,420.03	694,420.03
2003-2004 Fixed Carry Forward	-110,565.07	-155,295.32	-155,295.32
Total Indirect Costs	351,051.38	849,715.35	849,715.35
Over/(Under) Recovery	-43,510.19	-296,091.40	-9,314.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	240,486.31	694,420.03	694,420.03
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-43,510.19	-296,091.40	-9,314.20
Total Projected Indirect 2007-2008 (Numerator)	283,996.50	990,511.43	703,734.23
Direct Costs	4,144,760.03	3,690,826.31	3,690,826.31
Rate for 2007-2008	6.85*	26.84*	19.07**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 31140
Form R0418

Stanton Township Public Schools
Route 1, Box 128-E
Atlantic Mine, MI 49905-9725

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	173,314.39	173,314.39
2003-2004 Fixed Carryforward	0.00	-68,068.58	-68,068.58
Total Indirect Costs	0.00	241,382.97	241,382.97
2003-2004 Direct Costs	1,189,097.47	1,015,783.08	1,015,783.08
2005-2006 Rate	0.00*	23.76*	23.76**

Comparison:			
2005-2006 Actual Direct Costs	1,172,559.00	1,084,324.00	1,084,324.00
Indirect costs based on rate multiplied by actual direct costs	0.00	162,648.60	257,635.38
2005-2006 Actual Indirect Costs	85.00	88,320.00	88,320.00
2003-2004 Fixed Carry Forward	0.00	-68,068.58	-68,068.58
Total Indirect Costs	85.00	156,388.58	156,388.58
Over/(Under) Recovery	0.00	6,260.02	101,246.80

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	85.00	88,320.00	88,320.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	6,260.02	101,246.80
Total Projected Indirect 2007-2008 (Numerator)	85.00	82,059.98	-12,926.80
Direct Costs	1,172,559.00	1,084,324.00	1,084,324.00
Rate for 2007-2008	0.01*	7.57*	0.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32000
Form R0418

Huron ISD
711 E. Soper Road
Bad Axe, MI 48413-9497

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	488,142.89	933,678.60	933,678.60
2003-2004 Fixed Carryforward	58,724.00	280,775.51	280,775.51
Total Indirect Costs	429,418.89	652,903.09	652,903.09
2003-2004 Direct Costs	10,167,018.91	9,721,483.20	9,721,483.20
2005-2006 Rate	4.22*	6.72*	6.72**

Comparison:			
2005-2006 Actual Direct Costs	10,760,914.16	10,270,754.27	10,270,754.27
Indirect costs based on rate multiplied by actual direct costs	454,110.58	690,194.69	690,194.69
2005-2006 Actual Indirect Costs	537,552.41	1,027,712.30	1,027,712.30
2003-2004 Fixed Carry Forward	58,724.00	280,775.51	280,775.51
Total Indirect Costs	478,828.41	746,936.79	746,936.79
Over/(Under) Recovery	-24,717.83	-56,742.10	-56,742.10

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	537,552.41	1,027,712.30	1,027,712.30
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-24,717.83	-56,742.10	-56,742.10
Total Projected Indirect 2007-2008 (Numerator)	562,270.24	1,084,454.40	1,084,454.40
Direct Costs	10,760,914.16	10,270,754.27	10,270,754.27
Rate for 2007-2008	5.23*	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 2007-2008 Federal Indirect Cost Rates
School District 32010
Form R0418

*** Final ***

Bad Axe Public Schools
760 S. Van Dyke Road
Bad Axe, MI 48413-9714

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	994,864.32	994,864.32
2003-2004 Fixed Carryforward	0.00	-64,187.95	-64,187.95
Total Indirect Costs	0.00	1,059,052.27	1,059,052.27
2003-2004 Direct Costs	10,417,988.10	9,423,123.78	9,423,123.78
2005-2006 Rate	0.00*	11.24*	11.24**

Comparison:			
2005-2006 Actual Direct Costs	10,528,343.61	9,420,629.09	9,420,629.09
Indirect costs based on rate multiplied by actual direct costs	0.00	1,058,878.71	1,058,878.71
2005-2006 Actual Indirect Costs	0.00	1,107,714.52	1,107,714.52
2003-2004 Fixed Carry Forward	0.00	-64,187.95	-64,187.95
Total Indirect Costs	0.00	1,171,902.47	1,171,902.47
Over/(Under) Recovery	0.00	-113,023.76	-113,023.76

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	1,107,714.52	1,107,714.52
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-113,023.76	-113,023.76
Total Projected Indirect 2007-2008 (Numerator)	0.00	1,220,738.28	1,220,738.28
Direct Costs	10,528,343.61	9,420,629.09	9,420,629.09
Rate for 2007-2008	0.00*	12.96*	12.96**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32030
Form R0418

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

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	15,089.74	232,047.97	232,047.97
2003-2004 Fixed Carryforward	86,045.29	-644,577.43	-644,577.43
Total Indirect Costs	-70,955.55	876,625.40	876,625.40
2003-2004 Direct Costs	2,370,961.80	2,154,003.57	2,154,003.57
2005-2006 Rate	0.00*	40.70*	40.70**

Comparison:			
2005-2006 Actual Direct Costs	2,505,876.24	2,256,274.99	2,256,274.99
Indirect costs based on rate multiplied by actual direct costs	0.00	338,441.25	564,068.75
2005-2006 Actual Indirect Costs	16,206.97	265,808.22	265,808.22
2003-2004 Fixed Carry Forward	86,045.29	-644,577.43	-644,577.43
Total Indirect Costs	-69,838.32	910,385.65	910,385.65
Over/(Under) Recovery	0.00	-571,944.40	-346,316.90

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	16,206.97	265,808.22	265,808.22
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-571,944.40	-346,316.90
Total Projected Indirect 2007-2008 (Numerator)	16,206.97	837,752.62	612,125.12
Direct Costs	2,505,876.24	2,256,274.99	2,256,274.99
Rate for 2007-2008	0.65*	37.13*	27.13**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32040
Form R0418

Church School District
2927 Crockard Road
Bad Axe, MI 48413-9131

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	20,440.84	20,440.84
2003-2004 Fixed Carryforward	0.00	-11,443.29	-11,443.29
Total Indirect Costs	0.00	31,884.13	31,884.13
2003-2004 Direct Costs	163,188.27	142,747.43	142,747.43
2005-2006 Rate	0.00*	22.34*	22.34**

Comparison:			
2005-2006 Actual Direct Costs	177,261.50	160,960.30	160,960.30
Indirect costs based on rate multiplied by actual direct costs	0.00	24,144.05	35,958.53
2005-2006 Actual Indirect Costs	0.00	16,301.20	16,301.20
2003-2004 Fixed Carry Forward	0.00	-11,443.29	-11,443.29
Total Indirect Costs	0.00	27,744.49	27,744.49
Over/(Under) Recovery	0.00	-3,600.44	8,214.04

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	16,301.20	16,301.20
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,600.44	8,214.04
Total Projected Indirect 2007-2008 (Numerator)	0.00	19,901.64	8,087.16
Direct Costs	177,261.50	160,960.30	160,960.30
Rate for 2007-2008	0.00*	12.36*	5.02**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32050
Form R0418

Elkton-Pigeon-Bay Port Laker Schools
6136 Pigeon Road
Pigeon, MI 48755-9564

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	263,688.41	1,176,461.17	1,176,461.17
2003-2004 Fixed Carryforward	-252,030.72	-379,949.54	-379,949.54
Total Indirect Costs	515,719.13	1,556,410.71	1,556,410.71
2003-2004 Direct Costs	8,326,922.21	7,414,149.45	7,414,149.45
2005-2006 Rate	6.19*	20.99*	20.99**

Comparison:			
2005-2006 Actual Direct Costs	8,394,858.61	7,518,809.84	7,518,809.84
Indirect costs based on rate multiplied by actual direct costs	519,641.75	1,127,821.48	1,578,198.19
2005-2006 Actual Indirect Costs	230,613.99	1,106,662.76	1,106,662.76
2003-2004 Fixed Carry Forward	-252,030.72	-379,949.54	-379,949.54
Total Indirect Costs	482,644.71	1,486,612.30	1,486,612.30
Over/(Under) Recovery	36,997.04	-358,790.82	91,585.89

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	230,613.99	1,106,662.76	1,106,662.76
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	36,997.04	-358,790.82	91,585.89
Total Projected Indirect 2007-2008 (Numerator)	193,616.95	1,465,453.58	1,015,076.87
Direct Costs	8,394,858.61	7,518,809.84	7,518,809.84
Rate for 2007-2008	2.31*	19.49*	13.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32060
Form R0418

*** Final ***

Harbor Beach Community Schools
402 S. 5th Street
Harbor Beach, MI 48441-1386

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	109,284.38	729,255.34	729,255.34
2003-2004 Fixed Carryforward	-25,240.42	-131,436.03	-131,436.03
Total Indirect Costs	134,524.80	860,691.37	860,691.37
2003-2004 Direct Costs	5,795,366.36	5,175,395.40	5,175,395.40
2005-2006 Rate	2.32*	16.63*	16.63**

Comparison:			
2005-2006 Actual Direct Costs	5,858,375.58	5,293,351.05	5,293,351.05
Indirect costs based on rate multiplied by actual direct costs	135,914.31	794,002.66	880,284.28
2005-2006 Actual Indirect Costs	143,635.87	708,660.40	708,660.40
2003-2004 Fixed Carry Forward	-25,240.42	-131,436.03	-131,436.03
Total Indirect Costs	168,876.29	840,096.43	840,096.43
Over/(Under) Recovery	-32,961.98	-46,093.77	40,187.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	143,635.87	708,660.40	708,660.40
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-32,961.98	-46,093.77	40,187.85
Total Projected Indirect 2007-2008 (Numerator)	176,597.85	754,754.17	668,472.55
Direct Costs	5,858,375.58	5,293,351.05	5,293,351.05
Rate for 2007-2008	3.01*	14.26*	12.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32080
Form R0418

*** Final ***

North Huron School District
21 Main Street
Kinde, MI 48445

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	145,767.15	587,885.10	587,885.10
2003-2004 Fixed Carryforward	0.00	-203,945.83	-203,945.83
Total Indirect Costs	145,767.15	791,830.93	791,830.93
2003-2004 Direct Costs	4,138,529.16	3,696,411.21	3,696,411.21
2005-2006 Rate	3.52*	21.42*	21.42**

Comparison:			
2005-2006 Actual Direct Costs	4,184,617.35	3,765,706.09	3,765,706.09
Indirect costs based on rate multiplied by actual direct costs	147,298.53	564,855.91	806,614.24
2005-2006 Actual Indirect Costs	177,105.58	596,016.84	596,016.84
2003-2004 Fixed Carry Forward	0.00	-203,945.83	-203,945.83
Total Indirect Costs	177,105.58	799,962.67	799,962.67
Over/(Under) Recovery	-29,807.05	-235,106.76	6,651.57

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	177,105.58	596,016.84	596,016.84
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-29,807.05	-235,106.76	6,651.57
Total Projected Indirect 2007-2008 (Numerator)	206,912.63	831,123.60	589,365.27
Direct Costs	4,184,617.35	3,765,706.09	3,765,706.09
Rate for 2007-2008	4.94*	22.07*	15.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32090
Form R0418

*** Final ***

Owendale-Gagetown Area Schools
7166 Main Street
Owendale, MI 48754

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	22,746.42	293,683.20	293,683.20
2003-2004 Fixed Carryforward	-10,854.86	-58,522.85	-58,522.85
Total Indirect Costs	33,601.28	352,206.05	352,206.05
2003-2004 Direct Costs	2,015,216.67	1,744,279.89	1,744,279.89
2005-2006 Rate	1.67*	20.19*	20.19**

Comparison:			
2005-2006 Actual Direct Costs	1,968,287.25	1,742,317.84	1,742,317.84
Indirect costs based on rate multiplied by actual direct costs	32,870.40	261,347.68	351,773.97
2005-2006 Actual Indirect Costs	32,906.42	258,875.83	258,875.83
2003-2004 Fixed Carry Forward	-10,854.86	-58,522.85	-58,522.85
Total Indirect Costs	43,761.28	317,398.68	317,398.68
Over/(Under) Recovery	-10,890.88	-56,051.00	34,375.29

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	32,906.42	258,875.83	258,875.83
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-10,890.88	-56,051.00	34,375.29
Total Projected Indirect 2007-2008 (Numerator)	43,797.30	314,926.83	224,500.54
Direct Costs	1,968,287.25	1,742,317.84	1,742,317.84
Rate for 2007-2008	2.23*	18.08*	12.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32130
Form R0418

*** Final ***

Port Hope Community Schools
7840 Portland Avenue
Port Hope, MI 48468-9100

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	153,803.67	153,803.67
2003-2004 Fixed Carryforward	0.00	-28,135.28	-28,135.28
Total Indirect Costs	0.00	181,938.95	181,938.95
2003-2004 Direct Costs	1,383,683.54	1,229,879.87	1,229,879.87
2005-2006 Rate	0.00*	14.79*	14.79**

Comparison:			
2005-2006 Actual Direct Costs	1,287,103.00	1,120,961.38	1,120,961.38
Indirect costs based on rate multiplied by actual direct costs	0.00	165,790.19	165,790.19
2005-2006 Actual Indirect Costs	2,548.24	168,689.86	168,689.86
2003-2004 Fixed Carry Forward	0.00	-28,135.28	-28,135.28
Total Indirect Costs	2,548.24	196,825.14	196,825.14
Over/(Under) Recovery	0.00	-31,034.95	-31,034.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,548.24	168,689.86	168,689.86
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-31,034.95	-31,034.95
Total Projected Indirect 2007-2008 (Numerator)	2,548.24	199,724.81	199,724.81
Direct Costs	1,287,103.00	1,120,961.38	1,120,961.38
Rate for 2007-2008	0.20*	17.82*	17.82**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32170
Form R0418

Ubly Community Schools
2020 Union Street
Ubly, MI 48475-8824

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	116,483.34	624,067.02	624,067.02
2003-2004 Fixed Carryforward	-40,947.23	-1,299.08	-1,299.08
Total Indirect Costs	157,430.57	625,366.10	625,366.10
2003-2004 Direct Costs	6,276,560.47	5,768,976.79	5,768,976.79
2005-2006 Rate	2.51*	10.84*	10.84**

Comparison:			
2005-2006 Actual Direct Costs	6,674,776.38	6,110,341.18	6,110,341.18
Indirect costs based on rate multiplied by actual direct costs	167,536.89	662,360.98	662,360.98
2005-2006 Actual Indirect Costs	129,214.10	693,649.30	693,649.30
2003-2004 Fixed Carry Forward	-40,947.23	-1,299.08	-1,299.08
Total Indirect Costs	170,161.33	694,948.38	694,948.38
Over/(Under) Recovery	-2,624.44	-32,587.40	-32,587.40

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	129,214.10	693,649.30	693,649.30
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-2,624.44	-32,587.40	-32,587.40
Total Projected Indirect 2007-2008 (Numerator)	131,838.54	726,236.70	726,236.70
Direct Costs	6,674,776.38	6,110,341.18	6,110,341.18
Rate for 2007-2008	1.98*	11.89*	11.89**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32250
Form R0418

Bloomfield Township S/D #7F
2072 N. Verona Road
Bad Axe, MI 48413-9150

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	8,679.08	8,679.08
2003-2004 Fixed Carryforward	0.00	-1,668.15	-1,668.15
Total Indirect Costs	0.00	10,347.23	10,347.23
2003-2004 Direct Costs	105,100.20	96,421.12	96,421.12
2005-2006 Rate	0.00*	10.73*	10.73**

Comparison:			
2005-2006 Actual Direct Costs	113,892.63	103,911.84	103,911.84
Indirect costs based on rate multiplied by actual direct costs	0.00	11,149.74	11,149.74
2005-2006 Actual Indirect Costs	0.00	9,980.79	9,980.79
2003-2004 Fixed Carry Forward	0.00	-1,668.15	-1,668.15
Total Indirect Costs	0.00	11,648.94	11,648.94
Over/(Under) Recovery	0.00	-499.20	-499.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	9,980.79	9,980.79
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-499.20	-499.20
Total Projected Indirect 2007-2008 (Numerator)	0.00	10,479.99	10,479.99
Direct Costs	113,892.63	103,911.84	103,911.84
Rate for 2007-2008	0.00*	10.09*	10.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32260
Form R0418

*** Final ***

Colfax Township S/D #1F
1509 N. Van Dyke Road
Bad Axe, MI 48413-9109

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	13,631.97	13,631.97
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	13,631.97	13,631.97
2003-2004 Direct Costs	140,262.93	126,630.96	126,630.96
2005-2006 Rate	0.00*	10.77*	10.77**

Comparison:			
2005-2006 Actual Direct Costs	143,183.94	133,197.59	133,197.59
Indirect costs based on rate multiplied by actual direct costs	0.00	14,345.38	14,345.38
2005-2006 Actual Indirect Costs	0.00	9,986.35	9,986.35
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	9,986.35	9,986.35
Over/(Under) Recovery	0.00	4,359.03	4,359.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	9,986.35	9,986.35
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	4,359.03	4,359.03
Total Projected Indirect 2007-2008 (Numerator)	0.00	5,627.32	5,627.32
Direct Costs	143,183.94	133,197.59	133,197.59
Rate for 2007-2008	0.00*	4.22*	4.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32610
Form R0418

*** Final ***

Sigel Township S/D #3F
4151 Section Line Road
Bad Axe, MI 48413-9155

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	12,034.92	12,034.92
2003-2004 Fixed Carryforward	0.00	-2,723.83	-2,723.83
Total Indirect Costs	0.00	14,758.75	14,758.75
2003-2004 Direct Costs	135,457.82	123,422.90	123,422.90
2005-2006 Rate	0.00*	11.96*	11.96**

Comparison:			
2005-2006 Actual Direct Costs	119,999.05	109,986.55	109,986.55
Indirect costs based on rate multiplied by actual direct costs	0.00	13,154.39	13,154.39
2005-2006 Actual Indirect Costs	0.00	10,012.50	10,012.50
2003-2004 Fixed Carry Forward	0.00	-2,723.83	-2,723.83
Total Indirect Costs	0.00	12,736.33	12,736.33
Over/(Under) Recovery	0.00	418.06	418.06

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	10,012.50	10,012.50
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	418.06	418.06
Total Projected Indirect 2007-2008 (Numerator)	0.00	9,594.44	9,594.44
Direct Costs	119,999.05	109,986.55	109,986.55
Rate for 2007-2008	0.00*	8.72*	8.72**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32620
Form R0418

Sigel Township S/D #4F
5754 Section Line Road
Harbor Beach, MI 48441-9607

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	11,618.95	11,618.95
2003-2004 Fixed Carryforward	0.00	335.60	335.60
Total Indirect Costs	0.00	11,283.35	11,283.35
2003-2004 Direct Costs	156,904.95	145,286.00	145,286.00
2005-2006 Rate	0.00*	7.77*	7.77**

Comparison:			
2005-2006 Actual Direct Costs	204,427.89	167,566.12	167,566.12
Indirect costs based on rate multiplied by actual direct costs	0.00	13,019.89	13,019.89
2005-2006 Actual Indirect Costs	0.00	36,861.77	36,861.77
2003-2004 Fixed Carry Forward	0.00	335.60	335.60
Total Indirect Costs	0.00	36,526.17	36,526.17
Over/(Under) Recovery	0.00	-23,506.28	-23,506.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	36,861.77	36,861.77
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-23,506.28	-23,506.28
Total Projected Indirect 2007-2008 (Numerator)	0.00	60,368.05	60,368.05
Direct Costs	204,427.89	167,566.12	167,566.12
Rate for 2007-2008	0.00*	36.03*	36.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32630
Form R0418

*** Final ***

Sigel Township S/D #6
4499 Kipper Road
Harbor Beach, MI 48441

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	14,584.28	14,584.28
2003-2004 Fixed Carryforward	0.00	-6,954.72	-6,954.72
Total Indirect Costs	0.00	21,539.00	21,539.00
2003-2004 Direct Costs	136,129.91	121,545.63	121,545.63
2005-2006 Rate	0.00*	17.72*	17.72**

Comparison:			
2005-2006 Actual Direct Costs	133,467.95	126,753.66	126,753.66
Indirect costs based on rate multiplied by actual direct costs	0.00	19,013.05	22,460.75
2005-2006 Actual Indirect Costs	0.00	6,714.29	6,714.29
2003-2004 Fixed Carry Forward	0.00	-6,954.72	-6,954.72
Total Indirect Costs	0.00	13,669.01	13,669.01
Over/(Under) Recovery	0.00	5,344.04	8,791.74

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	6,714.29	6,714.29
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	5,344.04	8,791.74
Total Projected Indirect 2007-2008 (Numerator)	0.00	1,370.25	-2,077.45
Direct Costs	133,467.95	126,753.66	126,753.66
Rate for 2007-2008	0.00*	1.08*	0.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 32650
Form R0418

*** Final ***

Verona Township S/D #1F
3487 School Street
Bad Axe, MI 48413-8845

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	10,481.92	10,481.92
2003-2004 Fixed Carryforward	0.00	-4,444.47	-4,444.47
Total Indirect Costs	0.00	14,926.39	14,926.39
2003-2004 Direct Costs	169,789.49	159,307.57	159,307.57
2005-2006 Rate	0.00*	9.37*	9.37**

Comparison:			
2005-2006 Actual Direct Costs	208,873.58	191,870.53	191,870.53
Indirect costs based on rate multiplied by actual direct costs	0.00	17,978.27	17,978.27
2005-2006 Actual Indirect Costs	0.00	17,003.05	17,003.05
2003-2004 Fixed Carry Forward	0.00	-4,444.47	-4,444.47
Total Indirect Costs	0.00	21,447.52	21,447.52
Over/(Under) Recovery	0.00	-3,469.25	-3,469.25

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	17,003.05	17,003.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,469.25	-3,469.25
Total Projected Indirect 2007-2008 (Numerator)	0.00	20,472.30	20,472.30
Direct Costs	208,873.58	191,870.53	191,870.53
Rate for 2007-2008	0.00*	10.67*	10.67**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33000
Form R0418

Ingham ISD
2630 W. Howell Road
Mason, MI 48854-9329

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,375,366.38	4,124,080.36	4,124,080.36
2003-2004 Fixed Carryforward	-345,293.79	-321,473.34	-321,473.34
Total Indirect Costs	2,720,660.17	4,445,553.70	4,445,553.70
2003-2004 Direct Costs	30,860,174.11	29,111,460.13	29,111,460.13
2005-2006 Rate	8.82*	15.27*	15.27**

Comparison:			
2005-2006 Actual Direct Costs	32,877,263.61	31,167,381.45	31,167,381.45
Indirect costs based on rate multiplied by actual direct costs	2,899,774.65	4,675,107.22	4,759,259.15
2005-2006 Actual Indirect Costs	2,662,839.77	4,372,721.93	4,372,721.93
2003-2004 Fixed Carry Forward	-345,293.79	-321,473.34	-321,473.34
Total Indirect Costs	3,008,133.56	4,694,195.27	4,694,195.27
Over/(Under) Recovery	-108,358.91	-19,088.05	65,063.88

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,662,839.77	4,372,721.93	4,372,721.93
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-108,358.91	-19,088.05	65,063.88
Total Projected Indirect 2007-2008 (Numerator)	2,771,198.68	4,391,809.98	4,307,658.05
Direct Costs	32,877,263.61	31,167,381.45	31,167,381.45
Rate for 2007-2008	8.43*	14.09*	13.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33010
Form R0418

*** Final ***

East Lansing School District
841 Timberlane, Suite A
East Lansing, MI 48823-3791

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,458,391.58	5,019,362.71	5,019,362.71
2003-2004 Fixed Carryforward	35,561.09	-3,927,380.27	-3,927,380.27
Total Indirect Costs	1,422,830.49	8,946,742.98	8,946,742.98
2003-2004 Direct Costs	29,635,787.38	26,074,816.25	26,074,816.25
2005-2006 Rate	4.80*	34.31*	34.31**

Comparison:			
2005-2006 Actual Direct Costs	31,496,187.67	28,372,859.10	28,372,859.10
Indirect costs based on rate multiplied by actual direct costs	1,511,817.01	4,255,928.87	7,093,214.78
2005-2006 Actual Indirect Costs	1,407,903.82	4,531,232.39	4,531,232.39
2003-2004 Fixed Carry Forward	35,561.09	-3,927,380.27	-3,927,380.27
Total Indirect Costs	1,372,342.73	8,458,612.66	8,458,612.66
Over/(Under) Recovery	139,474.28	-4,202,683.79	-1,365,397.88

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,407,903.82	4,531,232.39	4,531,232.39
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	139,474.28	-4,202,683.79	-1,365,397.88
Total Projected Indirect 2007-2008 (Numerator)	1,268,429.54	8,733,916.18	5,896,630.27
Direct Costs	31,496,187.67	28,372,859.10	28,372,859.10
Rate for 2007-2008	4.03*	30.78*	20.78**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33020
Form R0418

Lansing Public School District
519 W. Kalamazoo Street
Lansing, MI 48933-2080

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	6,829,229.75	24,382,361.07	24,382,361.07
2003-2004 Fixed Carryforward	102,630.67	-11,330,725.69	-11,330,725.69
Total Indirect Costs	6,726,599.08	35,713,086.76	35,713,086.76
2003-2004 Direct Costs	172,341,000.49	154,787,869.17	154,787,869.17
2005-2006 Rate	3.90*	23.07*	23.07**

Comparison:			
2005-2006 Actual Direct Costs	168,724,458.93	151,528,118.50	151,528,118.50
Indirect costs based on rate multiplied by actual direct costs	6,580,253.90	22,729,217.78	34,957,536.94
2005-2006 Actual Indirect Costs	6,974,841.98	24,171,182.41	24,171,182.41
2003-2004 Fixed Carry Forward	102,630.67	-11,330,725.69	-11,330,725.69
Total Indirect Costs	6,872,211.31	35,501,908.10	35,501,908.10
Over/(Under) Recovery	-291,957.41	-12,772,690.32	-544,371.16

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	6,974,841.98	24,171,182.41	24,171,182.41
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-291,957.41	-12,772,690.32	-544,371.16
Total Projected Indirect 2007-2008 (Numerator)	7,266,799.39	36,943,872.73	24,715,553.57
Direct Costs	168,724,458.93	151,528,118.50	151,528,118.50
Rate for 2007-2008	4.31*	24.38*	16.31**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33040
Form R0418

Dansville Schools
Box 187
Dansville, MI 48819

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	168,337.60	585,881.68	585,881.68
2003-2004 Fixed Carryforward	-9,185.24	-35,201.78	-35,201.78
Total Indirect Costs	177,522.84	621,083.46	621,083.46
2003-2004 Direct Costs	6,193,012.57	5,775,468.49	5,775,468.49
2005-2006 Rate	2.87*	10.75*	10.75**

Comparison:			
2005-2006 Actual Direct Costs	6,806,568.67	6,287,248.31	6,287,248.31
Indirect costs based on rate multiplied by actual direct costs	195,348.52	675,879.19	675,879.19
2005-2006 Actual Indirect Costs	209,114.16	728,434.52	728,434.52
2003-2004 Fixed Carry Forward	-9,185.24	-35,201.78	-35,201.78
Total Indirect Costs	218,299.40	763,636.30	763,636.30
Over/(Under) Recovery	-22,950.88	-87,757.11	-87,757.11

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	209,114.16	728,434.52	728,434.52
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-22,950.88	-87,757.11	-87,757.11
Total Projected Indirect 2007-2008 (Numerator)	232,065.04	816,191.63	816,191.63
Direct Costs	6,806,568.67	6,287,248.31	6,287,248.31
Rate for 2007-2008	3.41*	12.98*	12.98**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33060
Form R0418

Haslett Public Schools
5593 Franklin Street
Haslett, MI 48840-8434

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	819,344.90	3,248,245.73	3,248,245.73
2003-2004 Fixed Carryforward	-547,992.02	-579,057.02	-579,057.02
Total Indirect Costs	1,367,336.92	3,827,302.75	3,827,302.75
2003-2004 Direct Costs	23,697,413.50	21,268,512.67	21,268,512.67
2005-2006 Rate	5.77*	18.00*	18.00**

Comparison:			
2005-2006 Actual Direct Costs	25,503,125.13	22,560,863.52	22,560,863.52
Indirect costs based on rate multiplied by actual direct costs	1,471,530.32	3,384,129.53	4,060,955.43
2005-2006 Actual Indirect Costs	906,522.44	3,848,784.05	3,848,784.05
2003-2004 Fixed Carry Forward	-547,992.02	-579,057.02	-579,057.02
Total Indirect Costs	1,454,514.46	4,427,841.07	4,427,841.07
Over/(Under) Recovery	17,015.86	-1,043,711.54	-366,885.64

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	906,522.44	3,848,784.05	3,848,784.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	17,015.86	-1,043,711.54	-366,885.64
Total Projected Indirect 2007-2008 (Numerator)	889,506.58	4,892,495.59	4,215,669.69
Direct Costs	25,503,125.13	22,560,863.52	22,560,863.52
Rate for 2007-2008	3.49*	21.69*	18.69**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33070
Form R0418

Holt Public Schools
5780 West Holt Road
Holt, MI 48842-9696

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,079,094.20	8,888,843.47	8,888,843.47
2003-2004 Fixed Carryforward	-765,271.35	-3,168,194.77	-3,168,194.77
Total Indirect Costs	2,844,365.55	12,057,038.24	12,057,038.24
2003-2004 Direct Costs	47,554,267.24	40,744,517.97	40,744,517.97
2005-2006 Rate	5.98*	29.59*	29.59**

Comparison:			
2005-2006 Actual Direct Costs	50,008,654.54	44,289,993.44	44,289,993.44
Indirect costs based on rate multiplied by actual direct costs	2,990,517.54	6,643,499.02	11,072,498.36
2005-2006 Actual Indirect Costs	2,240,009.20	7,958,670.30	7,958,670.30
2003-2004 Fixed Carry Forward	-765,271.35	-3,168,194.77	-3,168,194.77
Total Indirect Costs	3,005,280.55	11,126,865.07	11,126,865.07
Over/(Under) Recovery	-14,763.01	-4,483,366.05	-54,366.71

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,240,009.20	7,958,670.30	7,958,670.30
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-14,763.01	-4,483,366.05	-54,366.71
Total Projected Indirect 2007-2008 (Numerator)	2,254,772.21	12,442,036.35	8,013,037.01
Direct Costs	50,008,654.54	44,289,993.44	44,289,993.44
Rate for 2007-2008	4.51*	28.09*	18.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33100
Form R0418

Leslie Public Schools
432 N. Main Street
Leslie, MI 49251-9429

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	319,665.00	1,552,908.00	1,552,908.00
2003-2004 Fixed Carryforward	-72,123.90	-257,380.75	-257,380.75
Total Indirect Costs	391,788.90	1,810,288.75	1,810,288.75
2003-2004 Direct Costs	10,927,118.01	9,693,875.01	9,693,875.01
2005-2006 Rate	3.59*	18.67*	18.67**

Comparison:			
2005-2006 Actual Direct Costs	11,645,974.00	10,418,016.00	10,418,016.00
Indirect costs based on rate multiplied by actual direct costs	418,090.47	1,562,702.40	1,945,043.59
2005-2006 Actual Indirect Costs	330,375.00	1,558,333.00	1,558,333.00
2003-2004 Fixed Carry Forward	-72,123.90	-257,380.75	-257,380.75
Total Indirect Costs	402,498.90	1,815,713.75	1,815,713.75
Over/(Under) Recovery	15,591.57	-253,011.35	129,329.84

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	330,375.00	1,558,333.00	1,558,333.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	15,591.57	-253,011.35	129,329.84
Total Projected Indirect 2007-2008 (Numerator)	314,783.43	1,811,344.35	1,429,003.16
Direct Costs	11,645,974.00	10,418,016.00	10,418,016.00
Rate for 2007-2008	2.70*	17.39*	13.72**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33130
Form R0418

Mason Public Schools (Ingham)
118 W. Oak Street
Mason, MI 48854-1618

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	919,628.54	3,373,556.27	3,373,556.27
2003-2004 Fixed Carryforward	-438,768.17	-666,836.09	-666,836.09
Total Indirect Costs	1,358,396.71	4,040,392.36	4,040,392.36
2003-2004 Direct Costs	23,418,118.45	20,964,190.72	20,964,190.72
2005-2006 Rate	5.80*	19.27*	19.27**

Comparison:			
2005-2006 Actual Direct Costs	25,049,812.06	22,417,183.99	22,417,183.99
Indirect costs based on rate multiplied by actual direct costs	1,452,889.10	3,362,577.60	4,319,791.35
2005-2006 Actual Indirect Costs	989,887.90	3,622,515.97	3,622,515.97
2003-2004 Fixed Carry Forward	-438,768.17	-666,836.09	-666,836.09
Total Indirect Costs	1,428,656.07	4,289,352.06	4,289,352.06
Over/(Under) Recovery	24,233.03	-926,774.46	30,439.29

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	989,887.90	3,622,515.97	3,622,515.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	24,233.03	-926,774.46	30,439.29
Total Projected Indirect 2007-2008 (Numerator)	965,654.87	4,549,290.43	3,592,076.68
Direct Costs	25,049,812.06	22,417,183.99	22,417,183.99
Rate for 2007-2008	3.85*	20.29*	16.02**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33170
Form R0418

Okemos Public Schools
4406 N. Okemos Road
Okemos, MI 48864-1792

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,062,096.12	6,390,674.85	6,390,674.85
2003-2004 Fixed Carryforward	-930,100.10	-3,755,483.06	-3,755,483.06
Total Indirect Costs	2,992,196.22	10,146,157.91	10,146,157.91
2003-2004 Direct Costs	36,774,897.33	32,446,318.60	32,446,318.60
2005-2006 Rate	8.14*	31.27*	31.27**

Comparison:			
2005-2006 Actual Direct Costs	40,932,204.44	36,262,456.53	36,262,456.53
Indirect costs based on rate multiplied by actual direct costs	3,331,881.44	5,439,368.48	9,065,614.13
2005-2006 Actual Indirect Costs	1,414,309.02	6,084,056.93	6,084,056.93
2003-2004 Fixed Carry Forward	-930,100.10	-3,755,483.06	-3,755,483.06
Total Indirect Costs	2,344,409.12	9,839,539.99	9,839,539.99
Over/(Under) Recovery	987,472.32	-4,400,171.51	-773,925.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,414,309.02	6,084,056.93	6,084,056.93
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	987,472.32	-4,400,171.51	-773,925.86
Total Projected Indirect 2007-2008 (Numerator)	426,836.70	10,484,228.44	6,857,982.79
Direct Costs	40,932,204.44	36,262,456.53	36,262,456.53
Rate for 2007-2008	1.04*	28.91*	18.91**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33200
Form R0418

Stockbridge Community Schools
305 W. Elizabeth Street
Stockbridge, MI 49285-9791

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	260,466.91	1,767,183.88	1,767,183.88
2003-2004 Fixed Carryforward	-99,637.20	-212,159.88	-212,159.88
Total Indirect Costs	360,104.11	1,979,343.76	1,979,343.76
2003-2004 Direct Costs	13,666,359.83	12,159,642.86	12,159,642.86
2005-2006 Rate	2.63*	16.28*	16.28**

Comparison:			
2005-2006 Actual Direct Costs	14,115,767.65	12,458,560.09	12,458,560.09
Indirect costs based on rate multiplied by actual direct costs	371,244.69	1,868,784.01	2,028,253.58
2005-2006 Actual Indirect Costs	450,237.25	2,107,444.81	2,107,444.81
2003-2004 Fixed Carry Forward	-99,637.20	-212,159.88	-212,159.88
Total Indirect Costs	549,874.45	2,319,604.69	2,319,604.69
Over/(Under) Recovery	-178,629.76	-450,820.68	-291,351.11

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	450,237.25	2,107,444.81	2,107,444.81
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-178,629.76	-450,820.68	-291,351.11
Total Projected Indirect 2007-2008 (Numerator)	628,867.01	2,558,265.49	2,398,795.92
Direct Costs	14,115,767.65	12,458,560.09	12,458,560.09
Rate for 2007-2008	4.46*	20.53*	19.25**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33215
Form R0418

Waverly Community Schools
515 Snow Road
Lansing, MI 48917-4501

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	765,192.59	4,031,180.26	4,031,180.26
2003-2004 Fixed Carryforward	-325,894.34	-476,402.76	-476,402.76
Total Indirect Costs	1,091,086.93	4,507,583.02	4,507,583.02
2003-2004 Direct Costs	30,196,940.58	26,930,952.91	26,930,952.91
2005-2006 Rate	3.61*	16.74*	16.74**

Comparison:			
2005-2006 Actual Direct Costs	30,676,850.42	27,317,970.08	27,317,970.08
Indirect costs based on rate multiplied by actual direct costs	1,107,434.30	4,097,695.51	4,573,028.19
2005-2006 Actual Indirect Costs	760,045.84	4,118,926.18	4,118,926.18
2003-2004 Fixed Carry Forward	-325,894.34	-476,402.76	-476,402.76
Total Indirect Costs	1,085,940.18	4,595,328.94	4,595,328.94
Over/(Under) Recovery	21,494.12	-497,633.43	-22,300.75

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	760,045.84	4,118,926.18	4,118,926.18
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	21,494.12	-497,633.43	-22,300.75
Total Projected Indirect 2007-2008 (Numerator)	738,551.72	4,616,559.61	4,141,226.93
Direct Costs	30,676,850.42	27,317,970.08	27,317,970.08
Rate for 2007-2008	2.41*	16.90*	15.16**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33220
Form R0418

Webberville Community Schools
309 E. Grand River Avenue
Webberville, MI 48892

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	120,897.35	685,640.95	685,640.95
2003-2004 Fixed Carryforward	-19,399.20	-76,251.13	-76,251.13
Total Indirect Costs	140,296.55	761,892.08	761,892.08
2003-2004 Direct Costs	4,974,564.89	4,409,821.29	4,409,821.29
2005-2006 Rate	2.82*	17.28*	17.28**

Comparison:			
2005-2006 Actual Direct Costs	5,211,544.88	4,605,551.07	4,605,551.07
Indirect costs based on rate multiplied by actual direct costs	146,965.57	690,832.66	795,839.22
2005-2006 Actual Indirect Costs	169,787.44	775,781.25	775,781.25
2003-2004 Fixed Carry Forward	-19,399.20	-76,251.13	-76,251.13
Total Indirect Costs	189,186.64	852,032.38	852,032.38
Over/(Under) Recovery	-42,221.07	-161,199.72	-56,193.16

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	169,787.44	775,781.25	775,781.25
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-42,221.07	-161,199.72	-56,193.16
Total Projected Indirect 2007-2008 (Numerator)	212,008.51	936,980.97	831,974.41
Direct Costs	5,211,544.88	4,605,551.07	4,605,551.07
Rate for 2007-2008	4.07*	20.34*	18.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33230
Form R0418

*** Final ***

Williamston Community Schools
418 Highland Street
Williamston, MI 48895-1133

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	717,628.67	2,460,673.93	2,460,673.93
2003-2004 Fixed Carryforward	-340,050.23	-610,911.66	-610,911.66
Total Indirect Costs	1,057,678.90	3,071,585.59	3,071,585.59
2003-2004 Direct Costs	16,041,947.05	14,298,901.79	14,298,901.79
2005-2006 Rate	6.59*	21.48*	21.48**

Comparison:			
2005-2006 Actual Direct Costs	16,581,737.26	14,583,820.51	14,583,820.51
Indirect costs based on rate multiplied by actual direct costs	1,092,736.49	2,187,573.08	3,132,604.65
2005-2006 Actual Indirect Costs	718,325.22	2,716,241.97	2,716,241.97
2003-2004 Fixed Carry Forward	-340,050.23	-610,911.66	-610,911.66
Total Indirect Costs	1,058,375.45	3,327,153.63	3,327,153.63
Over/(Under) Recovery	34,361.04	-1,139,580.55	-194,548.98

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	718,325.22	2,716,241.97	2,716,241.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	34,361.04	-1,139,580.55	-194,548.98
Total Projected Indirect 2007-2008 (Numerator)	683,964.18	3,855,822.52	2,910,790.95
Direct Costs	16,581,737.26	14,583,820.51	14,583,820.51
Rate for 2007-2008	4.12*	26.44*	19.96**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33901
Form R0418

Cole Academy
1915 W. Mt. Hope
Lansing, MI 48910-2434

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	29,457.26	98,761.61	98,761.61
2003-2004 Fixed Carryforward	-220.93	-12,127.47	-12,127.47
Total Indirect Costs	29,678.19	110,889.08	110,889.08
2003-2004 Direct Costs	1,197,353.11	1,128,048.76	1,128,048.76
2005-2006 Rate	2.48*	9.83*	9.83**

Comparison:			
2005-2006 Actual Direct Costs	1,080,782.93	1,023,531.03	1,023,531.03
Indirect costs based on rate multiplied by actual direct costs	26,803.42	100,613.10	100,613.10
2005-2006 Actual Indirect Costs	32,299.15	89,551.05	89,551.05
2003-2004 Fixed Carry Forward	-220.93	-12,127.47	-12,127.47
Total Indirect Costs	32,520.08	101,678.52	101,678.52
Over/(Under) Recovery	-5,716.66	-1,065.42	-1,065.42

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	32,299.15	89,551.05	89,551.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-5,716.66	-1,065.42	-1,065.42
Total Projected Indirect 2007-2008 (Numerator)	38,015.81	90,616.47	90,616.47
Direct Costs	1,080,782.93	1,023,531.03	1,023,531.03
Rate for 2007-2008	3.52*	8.85*	8.85**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33902
Form R0418

El-Hajj Malik El-Shabazz Academy
1028 W. Barnes Avenue
Lansing, MI 48910-1308

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	46,388.50	232,284.51	232,284.51
2003-2004 Fixed Carryforward	-15,430.53	-54,054.01	-54,054.01
Total Indirect Costs	61,819.03	286,338.52	286,338.52
2003-2004 Direct Costs	1,710,385.08	1,524,489.07	1,524,489.07
2005-2006 Rate	3.61*	18.78*	18.78**

Comparison:			
2005-2006 Actual Direct Costs	2,290,447.47	2,128,087.02	2,128,087.02
Indirect costs based on rate multiplied by actual direct costs	82,685.15	319,213.05	399,654.74
2005-2006 Actual Indirect Costs	77,445.59	239,806.04	239,806.04
2003-2004 Fixed Carry Forward	-15,430.53	-54,054.01	-54,054.01
Total Indirect Costs	92,876.12	293,860.05	293,860.05
Over/(Under) Recovery	-10,190.97	25,353.00	105,794.69

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	77,445.59	239,806.04	239,806.04
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-10,190.97	25,353.00	105,794.69
Total Projected Indirect 2007-2008 (Numerator)	87,636.56	214,453.04	134,011.35
Direct Costs	2,290,447.47	2,128,087.02	2,128,087.02
Rate for 2007-2008	3.83*	10.08*	6.30**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33903
Form R0418

Sankofa Shule Academy
4817 Bristol Street
Lansing, MI 48910-6125

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	43,606.09	182,842.38	182,842.38
2003-2004 Fixed Carryforward	-40,401.45	-91,590.69	-91,590.69
Total Indirect Costs	84,007.54	274,433.07	274,433.07
2003-2004 Direct Costs	1,186,902.08	1,047,665.79	1,047,665.79
2005-2006 Rate	7.08*	26.19*	26.19**

Comparison:			
2005-2006 Actual Direct Costs	1,344,679.57	1,208,198.66	1,208,198.66
Indirect costs based on rate multiplied by actual direct costs	95,203.31	181,229.80	302,049.67
2005-2006 Actual Indirect Costs	57,430.94	193,911.85	193,911.85
2003-2004 Fixed Carry Forward	-40,401.45	-91,590.69	-91,590.69
Total Indirect Costs	97,832.39	285,502.54	285,502.54
Over/(Under) Recovery	-2,629.08	-104,272.74	16,547.13

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	57,430.94	193,911.85	193,911.85
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-2,629.08	-104,272.74	16,547.13
Total Projected Indirect 2007-2008 (Numerator)	60,060.02	298,184.59	177,364.72
Direct Costs	1,344,679.57	1,208,198.66	1,208,198.66
Rate for 2007-2008	4.47*	24.68*	14.68**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33904
Form R0418

Mid-Michigan Leadership Academy
730 W. Maple
Lansing, MI 48906

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	144,877.00	639,382.00	639,382.00
2003-2004 Fixed Carryforward	-59,777.82	-290,228.35	-290,228.35
Total Indirect Costs	204,654.82	929,610.35	929,610.35
2003-2004 Direct Costs	2,822,196.00	2,327,691.00	2,327,691.00
2005-2006 Rate	7.25*	39.94*	39.94**

Comparison:			
2005-2006 Actual Direct Costs	2,209,329.00	1,665,036.00	1,665,036.00
Indirect costs based on rate multiplied by actual direct costs	160,176.35	249,755.40	416,259.00
2005-2006 Actual Indirect Costs	155,531.00	699,824.00	699,824.00
2003-2004 Fixed Carry Forward	-59,777.82	-290,228.35	-290,228.35
Total Indirect Costs	215,308.82	990,052.35	990,052.35
Over/(Under) Recovery	-55,132.47	-740,296.95	-573,793.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	155,531.00	699,824.00	699,824.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-55,132.47	-740,296.95	-573,793.35
Total Projected Indirect 2007-2008 (Numerator)	210,663.47	1,440,120.95	1,273,617.35
Direct Costs	2,209,329.00	1,665,036.00	1,665,036.00
Rate for 2007-2008	9.54*	86.49*	76.49**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33906
Form R0418

White Pine Academy
510 Russell Street
Leslie, MI 49251

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	11,670.43	147,013.31	147,013.31
2003-2004 Fixed Carryforward	0.00	-84,855.13	-84,855.13
Total Indirect Costs	11,670.43	231,868.44	231,868.44
2003-2004 Direct Costs	1,148,377.41	1,013,034.53	1,013,034.53
2005-2006 Rate	1.02*	22.89*	22.89**

Comparison:			
2005-2006 Actual Direct Costs	1,209,099.94	1,118,253.88	1,118,253.88
Indirect costs based on rate multiplied by actual direct costs	12,332.82	167,738.08	255,968.31
2005-2006 Actual Indirect Costs	1,108.76	91,954.82	91,954.82
2003-2004 Fixed Carry Forward	0.00	-84,855.13	-84,855.13
Total Indirect Costs	1,108.76	176,809.95	176,809.95
Over/(Under) Recovery	11,224.06	-9,071.87	79,158.36

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,108.76	91,954.82	91,954.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	11,224.06	-9,071.87	79,158.36
Total Projected Indirect 2007-2008 (Numerator)	-10,115.30	101,026.69	12,796.46
Direct Costs	1,209,099.94	1,118,253.88	1,118,253.88
Rate for 2007-2008	0.00*	9.03*	1.14**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33907
Form R0418

Capital Area Academy
5525 S. Pennsylvania Avenue
Lansing, MI 48911-4013

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,778.01	141,748.32	141,748.32
2003-2004 Fixed Carryforward	0.00	-72,431.71	-72,431.71
Total Indirect Costs	3,778.01	214,180.03	214,180.03
2003-2004 Direct Costs	1,323,113.28	1,185,142.97	1,185,142.97
2005-2006 Rate	0.29*	18.07*	18.07**

Comparison:			
2005-2006 Actual Direct Costs	1,288,731.35	1,149,396.59	1,149,396.59
Indirect costs based on rate multiplied by actual direct costs	3,737.32	172,409.49	207,695.96
2005-2006 Actual Indirect Costs	8,107.16	147,441.92	147,441.92
2003-2004 Fixed Carry Forward	0.00	-72,431.71	-72,431.71
Total Indirect Costs	8,107.16	219,873.63	219,873.63
Over/(Under) Recovery	-4,369.84	-47,464.14	-12,177.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	8,107.16	147,441.92	147,441.92
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-4,369.84	-47,464.14	-12,177.67
Total Projected Indirect 2007-2008 (Numerator)	12,477.00	194,906.06	159,619.59
Direct Costs	1,288,731.35	1,149,396.59	1,149,396.59
Rate for 2007-2008	0.97*	16.96*	13.89**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33908
Form R0418

New City Academy
2130 W. Holmes Road, Suite B
Lansing, MI 48910-0331

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	77,927.24	344,318.40	344,318.40
2003-2004 Fixed Carryforward	48,947.49	-146,879.67	-146,879.67
Total Indirect Costs	28,979.75	491,198.07	491,198.07
2003-2004 Direct Costs	2,075,789.34	1,809,398.18	1,809,398.18
2005-2006 Rate	1.40*	27.15*	27.15**

Comparison:			
2005-2006 Actual Direct Costs	1,155,375.99	915,272.75	915,272.75
Indirect costs based on rate multiplied by actual direct costs	16,175.26	137,290.91	228,818.19
2005-2006 Actual Indirect Costs	94,811.63	334,914.87	334,914.87
2003-2004 Fixed Carry Forward	48,947.49	-146,879.67	-146,879.67
Total Indirect Costs	45,864.14	481,794.54	481,794.54
Over/(Under) Recovery	-29,688.88	-344,503.63	-252,976.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	94,811.63	334,914.87	334,914.87
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-29,688.88	-344,503.63	-252,976.35
Total Projected Indirect 2007-2008 (Numerator)	124,500.51	679,418.50	587,891.22
Direct Costs	1,155,375.99	915,272.75	915,272.75
Rate for 2007-2008	10.78*	74.23*	64.23**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 33909
Form R0418

Windemere Park Charter Academy
3100 W. Saginaw Hwy
Lansing, MI 48917-2307

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	230,773.00	1,186,352.00	1,186,352.00
2003-2004 Fixed Carryforward	-75,636.96	-1,626,313.75	-1,626,313.75
Total Indirect Costs	306,409.96	2,812,665.75	2,812,665.75
2003-2004 Direct Costs	4,382,374.00	3,426,795.00	3,426,795.00
2005-2006 Rate	6.99*	82.08*	82.08**

Comparison:			
2005-2006 Actual Direct Costs	5,342,296.00	4,334,800.00	4,334,800.00
Indirect costs based on rate multiplied by actual direct costs	373,426.49	650,220.00	1,083,700.00
2005-2006 Actual Indirect Costs	156,858.00	1,164,354.00	1,164,354.00
2003-2004 Fixed Carry Forward	-75,636.96	-1,626,313.75	-1,626,313.75
Total Indirect Costs	232,494.96	2,790,667.75	2,790,667.75
Over/(Under) Recovery	140,931.53	-2,140,447.75	-1,706,967.75

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	156,858.00	1,164,354.00	1,164,354.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	140,931.53	-2,140,447.75	-1,706,967.75
Total Projected Indirect 2007-2008 (Numerator)	15,926.47	3,304,801.75	2,871,321.75
Direct Costs	5,342,296.00	4,334,800.00	4,334,800.00
Rate for 2007-2008	0.30*	76.24*	66.24**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 34000
Form R0418

Ionia ISD
2191 Harwood Road
Ionia, MI 48846-9458

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	727,499.34	1,013,556.23	1,013,556.23
2003-2004 Fixed Carryforward	-85,947.80	-84,050.47	-84,050.47
Total Indirect Costs	813,447.14	1,097,606.70	1,097,606.70
2003-2004 Direct Costs	10,216,763.10	9,930,706.21	9,930,706.21
2005-2006 Rate	7.96*	11.05*	11.05**

Comparison:			
2005-2006 Actual Direct Costs	14,550,897.57	14,215,381.79	14,215,381.79
Indirect costs based on rate multiplied by actual direct costs	1,158,251.45	1,570,799.69	1,570,799.69
2005-2006 Actual Indirect Costs	1,078,228.27	1,413,744.05	1,413,744.05
2003-2004 Fixed Carry Forward	-85,947.80	-84,050.47	-84,050.47
Total Indirect Costs	1,164,176.07	1,497,794.52	1,497,794.52
Over/(Under) Recovery	-5,924.62	73,005.17	73,005.17

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,078,228.27	1,413,744.05	1,413,744.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-5,924.62	73,005.17	73,005.17
Total Projected Indirect 2007-2008 (Numerator)	1,084,152.89	1,340,738.88	1,340,738.88
Direct Costs	14,550,897.57	14,215,381.79	14,215,381.79
Rate for 2007-2008	7.45*	9.43*	9.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 34010
Form R0418

Ionia Public Schools
250 E. Tuttle Road
Ionia, MI 48846-9698

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	716,621.13	3,672,508.35	3,672,508.35
2003-2004 Fixed Carryforward	-441,701.50	-627,884.31	-627,884.31
Total Indirect Costs	1,158,322.63	4,300,392.66	4,300,392.66
2003-2004 Direct Costs	27,038,100.81	24,082,213.59	24,082,213.59
2005-2006 Rate	4.28*	17.86*	17.86**

Comparison:			
2005-2006 Actual Direct Costs	28,539,528.58	25,626,480.25	25,626,480.25
Indirect costs based on rate multiplied by actual direct costs	1,221,491.82	3,843,972.04	4,576,889.37
2005-2006 Actual Indirect Costs	692,301.30	3,605,349.63	3,605,349.63
2003-2004 Fixed Carry Forward	-441,701.50	-627,884.31	-627,884.31
Total Indirect Costs	1,134,002.80	4,233,233.94	4,233,233.94
Over/(Under) Recovery	87,489.02	-389,261.90	343,655.43

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	692,301.30	3,605,349.63	3,605,349.63
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	87,489.02	-389,261.90	343,655.43
Total Projected Indirect 2007-2008 (Numerator)	604,812.28	3,994,611.53	3,261,694.20
Direct Costs	28,539,528.58	25,626,480.25	25,626,480.25
Rate for 2007-2008	2.12*	15.59*	12.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 34040
Form R0418

*** Final ***

Palo Community School District
P.O. Box 338
Palo, MI 48870-0338

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	42,664.54	181,997.01	181,997.01
2003-2004 Fixed Carryforward	0.00	-49,615.88	-49,615.88
Total Indirect Costs	42,664.54	231,612.89	231,612.89
2003-2004 Direct Costs	1,431,055.95	1,291,723.48	1,291,723.48
2005-2006 Rate	2.98*	17.93*	17.93**

Comparison:			
2005-2006 Actual Direct Costs	1,424,662.00	1,306,419.01	1,306,419.01
Indirect costs based on rate multiplied by actual direct costs	42,454.93	195,962.85	234,240.93
2005-2006 Actual Indirect Costs	59,549.68	177,792.67	177,792.67
2003-2004 Fixed Carry Forward	0.00	-49,615.88	-49,615.88
Total Indirect Costs	59,549.68	227,408.55	227,408.55
Over/(Under) Recovery	-17,094.75	-31,445.70	6,832.38

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	59,549.68	177,792.67	177,792.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-17,094.75	-31,445.70	6,832.38
Total Projected Indirect 2007-2008 (Numerator)	76,644.43	209,238.37	170,960.29
Direct Costs	1,424,662.00	1,306,419.01	1,306,419.01
Rate for 2007-2008	5.38*	16.02*	13.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 34080
Form R0418

Belding Area School District
1975 Orchard Street
Belding, MI 48809-1744

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	649,707.08	2,206,788.23	2,206,788.23
2003-2004 Fixed Carryforward	-298,285.63	-170,412.77	-170,412.77
Total Indirect Costs	947,992.71	2,377,201.00	2,377,201.00
2003-2004 Direct Costs	17,783,167.29	16,226,086.14	16,226,086.14
2005-2006 Rate	5.33*	14.65*	14.65**

Comparison:			
2005-2006 Actual Direct Costs	18,439,703.31	16,562,794.08	16,562,794.08
Indirect costs based on rate multiplied by actual direct costs	982,836.19	2,426,449.33	2,426,449.33
2005-2006 Actual Indirect Costs	639,236.58	2,516,145.81	2,516,145.81
2003-2004 Fixed Carry Forward	-298,285.63	-170,412.77	-170,412.77
Total Indirect Costs	937,522.21	2,686,558.58	2,686,558.58
Over/(Under) Recovery	45,313.98	-260,109.25	-260,109.25

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	639,236.58	2,516,145.81	2,516,145.81
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	45,313.98	-260,109.25	-260,109.25
Total Projected Indirect 2007-2008 (Numerator)	593,922.60	2,776,255.06	2,776,255.06
Direct Costs	18,439,703.31	16,562,794.08	16,562,794.08
Rate for 2007-2008	3.22*	16.76*	16.76**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 34090
Form R0418

Lakewood Public Schools
639 Jordan Lake Street
Lake Odessa, MI 48849-1299

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	464,382.25	2,856,567.48	2,856,567.48
2003-2004 Fixed Carryforward	-148,738.49	-911,247.54	-911,247.54
Total Indirect Costs	613,120.74	3,767,815.02	3,767,815.02
2003-2004 Direct Costs	18,421,258.15	16,029,072.92	16,029,072.92
2005-2006 Rate	3.33*	23.51*	23.51**

Comparison:			
2005-2006 Actual Direct Costs	18,075,636.42	15,842,984.73	15,842,984.73
Indirect costs based on rate multiplied by actual direct costs	601,918.69	2,376,447.71	3,724,685.71
2005-2006 Actual Indirect Costs	467,714.38	2,700,366.07	2,700,366.07
2003-2004 Fixed Carry Forward	-148,738.49	-911,247.54	-911,247.54
Total Indirect Costs	616,452.87	3,611,613.61	3,611,613.61
Over/(Under) Recovery	-14,534.18	-1,235,165.90	113,072.10

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	467,714.38	2,700,366.07	2,700,366.07
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-14,534.18	-1,235,165.90	113,072.10
Total Projected Indirect 2007-2008 (Numerator)	482,248.56	3,935,531.97	2,587,293.97
Direct Costs	18,075,636.42	15,842,984.73	15,842,984.73
Rate for 2007-2008	2.67*	24.84*	16.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 34110
Form R0418

Portland Public School District
1100 Ionia Road
Portland, MI 48875-1035

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	240,221.26	1,585,103.36	1,585,103.36
2003-2004 Fixed Carryforward	45,235.78	83,380.07	83,380.07
Total Indirect Costs	194,985.48	1,501,723.29	1,501,723.29
2003-2004 Direct Costs	14,753,383.54	13,408,501.44	13,408,501.44
2005-2006 Rate	1.32*	11.20*	11.20**

Comparison:			
2005-2006 Actual Direct Costs	16,009,414.36	14,483,222.91	14,483,222.91
Indirect costs based on rate multiplied by actual direct costs	211,324.27	1,622,120.97	1,622,120.97
2005-2006 Actual Indirect Costs	217,840.65	1,744,032.10	1,744,032.10
2003-2004 Fixed Carry Forward	45,235.78	83,380.07	83,380.07
Total Indirect Costs	172,604.87	1,660,652.03	1,660,652.03
Over/(Under) Recovery	38,719.40	-38,531.06	-38,531.06

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	217,840.65	1,744,032.10	1,744,032.10
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	38,719.40	-38,531.06	-38,531.06
Total Projected Indirect 2007-2008 (Numerator)	179,121.25	1,782,563.16	1,782,563.16
Direct Costs	16,009,414.36	14,483,222.91	14,483,222.91
Rate for 2007-2008	1.12*	12.31*	12.31**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 34120
Form R0418

Saranac Community Schools
88 Pleasant Street
Saranac, MI 48881-9708

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	408,348.91	1,194,486.72	1,194,486.72
2003-2004 Fixed Carryforward	-271,026.26	-331,432.43	-331,432.43
Total Indirect Costs	679,375.17	1,525,919.15	1,525,919.15
2003-2004 Direct Costs	8,882,003.12	8,095,865.31	8,095,865.31
2005-2006 Rate	7.65*	18.85*	18.85**

Comparison:			
2005-2006 Actual Direct Costs	9,567,647.11	8,738,202.62	8,738,202.62
Indirect costs based on rate multiplied by actual direct costs	731,925.00	1,310,730.39	1,647,151.19
2005-2006 Actual Indirect Costs	411,516.05	1,240,960.54	1,240,960.54
2003-2004 Fixed Carry Forward	-271,026.26	-331,432.43	-331,432.43
Total Indirect Costs	682,542.31	1,572,392.97	1,572,392.97
Over/(Under) Recovery	49,382.69	-261,662.58	74,758.22

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	411,516.05	1,240,960.54	1,240,960.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	49,382.69	-261,662.58	74,758.22
Total Projected Indirect 2007-2008 (Numerator)	362,133.36	1,502,623.12	1,166,202.32
Direct Costs	9,567,647.11	8,738,202.62	8,738,202.62
Rate for 2007-2008	3.78*	17.20*	13.35**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 34140
Form R0418

Berlin Township S/D #3
6679 S. State Road
Ionia, MI 48846-9427

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	11,201.24	11,201.24
2003-2004 Fixed Carryforward	0.00	4,048.19	4,048.19
Total Indirect Costs	0.00	7,153.05	7,153.05
2003-2004 Direct Costs	164,590.09	153,388.85	153,388.85
2005-2006 Rate	0.00*	4.66*	4.66**

Comparison:			
2005-2006 Actual Direct Costs	183,799.55	174,177.41	174,177.41
Indirect costs based on rate multiplied by actual direct costs	0.00	8,116.67	8,116.67
2005-2006 Actual Indirect Costs	6,375.47	15,997.61	15,997.61
2003-2004 Fixed Carry Forward	0.00	4,048.19	4,048.19
Total Indirect Costs	6,375.47	11,949.42	11,949.42
Over/(Under) Recovery	0.00	-3,832.75	-3,832.75

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	6,375.47	15,997.61	15,997.61
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,832.75	-3,832.75
Total Projected Indirect 2007-2008 (Numerator)	6,375.47	19,830.36	19,830.36
Direct Costs	183,799.55	174,177.41	174,177.41
Rate for 2007-2008	3.47*	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 2007-2008 Federal Indirect Cost Rates
School District 34340
Form R0418

*** Final ***

Easton Township S/D #6
1779 Haynor Road
Ionia, MI 48846-8508

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	22,465.60	22,465.60
2003-2004 Fixed Carryforward	0.00	1,464.76	1,464.76
Total Indirect Costs	0.00	21,000.84	21,000.84
2003-2004 Direct Costs	221,784.71	199,319.11	199,319.11
2005-2006 Rate	0.00*	10.54*	10.54**

Comparison:			
2005-2006 Actual Direct Costs	251,848.92	242,561.94	242,561.94
Indirect costs based on rate multiplied by actual direct costs	0.00	25,566.03	25,566.03
2005-2006 Actual Indirect Costs	1,850.78	11,137.76	11,137.76
2003-2004 Fixed Carry Forward	0.00	1,464.76	1,464.76
Total Indirect Costs	1,850.78	9,673.00	9,673.00
Over/(Under) Recovery	0.00	15,893.03	15,893.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,850.78	11,137.76	11,137.76
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	15,893.03	15,893.03
Total Projected Indirect 2007-2008 (Numerator)	1,850.78	-4,755.27	-4,755.27
Direct Costs	251,848.92	242,561.94	242,561.94
Rate for 2007-2008	0.73*	0.00*	0.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 34360
Form R0418

Ionia Township S/D #2
2120 N. State Road
Ionia, MI 48846-8527

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	11,392.72	11,392.72
2003-2004 Fixed Carryforward	0.00	-2,699.03	-2,699.03
Total Indirect Costs	0.00	14,091.75	14,091.75
2003-2004 Direct Costs	110,930.90	99,538.18	99,538.18
2005-2006 Rate	0.00*	14.16*	14.16**

Comparison:			
2005-2006 Actual Direct Costs	123,608.84	112,261.83	112,261.83
Indirect costs based on rate multiplied by actual direct costs	0.00	15,896.28	15,896.28
2005-2006 Actual Indirect Costs	146.97	11,493.98	11,493.98
2003-2004 Fixed Carry Forward	0.00	-2,699.03	-2,699.03
Total Indirect Costs	146.97	14,193.01	14,193.01
Over/(Under) Recovery	0.00	1,703.27	1,703.27

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	146.97	11,493.98	11,493.98
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	1,703.27	1,703.27
Total Projected Indirect 2007-2008 (Numerator)	146.97	9,790.71	9,790.71
Direct Costs	123,608.84	112,261.83	112,261.83
Rate for 2007-2008	0.12*	8.72*	8.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 35000
Form R0418

*** Final ***

Iosco RESA
27 N. Rempert Road
Tawas City, MI 48763-9752

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	253,605.95	414,909.25	414,909.25
2003-2004 Fixed Carryforward	-21,811.77	51,296.50	51,296.50
Total Indirect Costs	275,417.72	363,612.75	363,612.75
2003-2004 Direct Costs	3,878,888.28	3,717,584.98	3,717,584.98
2005-2006 Rate	7.10*	9.78*	9.78**

Comparison:			
2005-2006 Actual Direct Costs	4,629,992.61	4,457,867.97	4,457,867.97
Indirect costs based on rate multiplied by actual direct costs	328,729.48	435,979.49	435,979.49
2005-2006 Actual Indirect Costs	315,084.38	487,209.02	487,209.02
2003-2004 Fixed Carry Forward	-21,811.77	51,296.50	51,296.50
Total Indirect Costs	336,896.15	435,912.52	435,912.52
Over/(Under) Recovery	-8,166.67	66.97	66.97

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	315,084.38	487,209.02	487,209.02
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-8,166.67	66.97	66.97
Total Projected Indirect 2007-2008 (Numerator)	323,251.05	487,142.05	487,142.05
Direct Costs	4,629,992.61	4,457,867.97	4,457,867.97
Rate for 2007-2008	6.98*	10.93*	10.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 35010
Form R0418

Oscoda Area Schools
3550 E. River Road
Oscoda, MI 48750

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	179,835.62	1,668,366.84	1,668,366.84
2003-2004 Fixed Carryforward	224,137.97	62,334.07	62,334.07
Total Indirect Costs	-44,302.35	1,606,032.77	1,606,032.77
2003-2004 Direct Costs	14,304,187.11	12,815,655.89	12,815,655.89
2005-2006 Rate	0.00*	12.53*	12.53**

Comparison:			
2005-2006 Actual Direct Costs	13,821,147.93	12,277,977.77	12,277,977.77
Indirect costs based on rate multiplied by actual direct costs	0.00	1,538,430.61	1,538,430.61
2005-2006 Actual Indirect Costs	294,396.38	1,837,566.54	1,837,566.54
2003-2004 Fixed Carry Forward	224,137.97	62,334.07	62,334.07
Total Indirect Costs	70,258.41	1,775,232.47	1,775,232.47
Over/(Under) Recovery	0.00	-236,801.86	-236,801.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	294,396.38	1,837,566.54	1,837,566.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-236,801.86	-236,801.86
Total Projected Indirect 2007-2008 (Numerator)	294,396.38	2,074,368.40	2,074,368.40
Direct Costs	13,821,147.93	12,277,977.77	12,277,977.77
Rate for 2007-2008	2.13*	16.90*	16.90**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 35020
Form R0418

Hale Area Schools
200 W. Main Street
Hale, MI 48739-9255

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	307,013.56	903,582.67	903,582.67
2003-2004 Fixed Carryforward	0.00	-263,483.16	-263,483.16
Total Indirect Costs	307,013.56	1,167,065.83	1,167,065.83
2003-2004 Direct Costs	5,692,934.88	5,096,365.77	5,096,365.77
2005-2006 Rate	5.39*	22.90*	22.90**

Comparison:			
2005-2006 Actual Direct Costs	6,164,583.36	5,558,931.73	5,558,931.73
Indirect costs based on rate multiplied by actual direct costs	332,271.04	833,839.76	1,272,995.37
2005-2006 Actual Indirect Costs	239,969.56	845,621.19	845,621.19
2003-2004 Fixed Carry Forward	0.00	-263,483.16	-263,483.16
Total Indirect Costs	239,969.56	1,109,104.35	1,109,104.35
Over/(Under) Recovery	92,301.48	-275,264.59	163,891.02

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	239,969.56	845,621.19	845,621.19
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	92,301.48	-275,264.59	163,891.02
Total Projected Indirect 2007-2008 (Numerator)	147,668.08	1,120,885.78	681,730.17
Direct Costs	6,164,583.36	5,558,931.73	5,558,931.73
Rate for 2007-2008	2.40*	20.16*	12.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 35030
Form R0418

*** Final ***

Tawas Area Schools
245 M-55 West
Tawas City, MI 48763-9252

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	654,881.29	1,441,017.52	1,441,017.52
2003-2004 Fixed Carryforward	0.00	-549,076.14	-549,076.14
Total Indirect Costs	654,881.29	1,990,093.66	1,990,093.66
2003-2004 Direct Costs	11,015,423.67	10,229,287.44	10,229,287.44
2005-2006 Rate	5.95*	19.45*	19.45**

Comparison:			
2005-2006 Actual Direct Costs	10,743,551.32	9,936,661.13	9,936,661.13
Indirect costs based on rate multiplied by actual direct costs	639,241.30	1,490,499.17	1,932,680.59
2005-2006 Actual Indirect Costs	680,447.48	1,487,337.67	1,487,337.67
2003-2004 Fixed Carry Forward	0.00	-549,076.14	-549,076.14
Total Indirect Costs	680,447.48	2,036,413.81	2,036,413.81
Over/(Under) Recovery	-41,206.18	-545,914.64	-103,733.22

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	680,447.48	1,487,337.67	1,487,337.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-41,206.18	-545,914.64	-103,733.22
Total Projected Indirect 2007-2008 (Numerator)	721,653.66	2,033,252.31	1,591,070.89
Direct Costs	10,743,551.32	9,936,661.13	9,936,661.13
Rate for 2007-2008	6.72*	20.46*	16.01**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 35040
Form R0418

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770-0250

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	296,468.38	1,225,178.79	1,225,178.79
2003-2004 Fixed Carryforward	-243,900.84	-359,464.17	-359,464.17
Total Indirect Costs	540,369.22	1,584,642.96	1,584,642.96
2003-2004 Direct Costs	10,307,360.55	9,378,650.14	9,378,650.14
2005-2006 Rate	5.24*	16.90*	16.90**

Comparison:			
2005-2006 Actual Direct Costs	10,983,705.65	9,936,070.59	9,936,070.59
Indirect costs based on rate multiplied by actual direct costs	575,546.18	1,490,410.59	1,679,195.93
2005-2006 Actual Indirect Costs	332,502.76	1,380,137.82	1,380,137.82
2003-2004 Fixed Carry Forward	-243,900.84	-359,464.17	-359,464.17
Total Indirect Costs	576,403.60	1,739,601.99	1,739,601.99
Over/(Under) Recovery	-857.42	-249,191.40	-60,406.06

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	332,502.76	1,380,137.82	1,380,137.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-857.42	-249,191.40	-60,406.06
Total Projected Indirect 2007-2008 (Numerator)	333,360.18	1,629,329.22	1,440,543.88
Direct Costs	10,983,705.65	9,936,070.59	9,936,070.59
Rate for 2007-2008	3.04*	16.40*	14.50**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 35901
Form R0418

Sunrise Education Center
686 Aulerich
East Tawas, MI 48730

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	43,769.97	43,769.97
2003-2004 Fixed Carryforward	19,331.71	-10,178.76	-10,178.76
Total Indirect Costs	-19,331.71	53,948.73	53,948.73
2003-2004 Direct Costs	326,864.71	283,094.74	283,094.74
2005-2006 Rate	0.00*	19.06*	19.06**

Comparison:			
2005-2006 Actual Direct Costs	441,428.71	405,284.14	405,284.14
Indirect costs based on rate multiplied by actual direct costs	0.00	60,792.62	77,247.16
2005-2006 Actual Indirect Costs	207.50	36,352.07	36,352.07
2003-2004 Fixed Carry Forward	19,331.71	-10,178.76	-10,178.76
Total Indirect Costs	-19,124.21	46,530.83	46,530.83
Over/(Under) Recovery	0.00	14,261.79	30,716.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	207.50	36,352.07	36,352.07
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	14,261.79	30,716.33
Total Projected Indirect 2007-2008 (Numerator)	207.50	22,090.28	5,635.74
Direct Costs	441,428.71	405,284.14	405,284.14
Rate for 2007-2008	0.05*	5.45*	1.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 36015
Form R0418

Forest Park School District
801 Forest Parkway
Crystal Falls, MI 49920-1133

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	93,486.05	611,309.29	611,309.29
2003-2004 Fixed Carryforward	-27,756.21	-51,377.22	-51,377.22
Total Indirect Costs	121,242.26	662,686.51	662,686.51
2003-2004 Direct Costs	4,763,937.03	4,246,113.79	4,246,113.79
2005-2006 Rate	2.55*	15.61*	15.61**

Comparison:			
2005-2006 Actual Direct Costs	4,874,408.05	4,316,321.94	4,316,321.94
Indirect costs based on rate multiplied by actual direct costs	124,297.41	647,448.29	673,777.85
2005-2006 Actual Indirect Costs	66,501.71	624,587.82	624,587.82
2003-2004 Fixed Carry Forward	-27,756.21	-51,377.22	-51,377.22
Total Indirect Costs	94,257.92	675,965.04	675,965.04
Over/(Under) Recovery	30,039.49	-28,516.75	-2,187.19

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	66,501.71	624,587.82	624,587.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	30,039.49	-28,516.75	-2,187.19
Total Projected Indirect 2007-2008 (Numerator)	36,462.22	653,104.57	626,775.01
Direct Costs	4,874,408.05	4,316,321.94	4,316,321.94
Rate for 2007-2008	0.75*	15.13*	14.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 36025
Form R0418

*** Final ***

West Iron County Public Schools
601 Garfield Avenue
Iron River, MI 49935-2145

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	160,143.36	1,480,629.02	1,480,629.02
2003-2004 Fixed Carryforward	-31,208.86	-266,316.10	-266,316.10
Total Indirect Costs	191,352.22	1,746,945.12	1,746,945.12
2003-2004 Direct Costs	10,541,798.43	9,221,312.77	9,221,312.77
2005-2006 Rate	1.82*	18.94*	18.94**

Comparison:			
2005-2006 Actual Direct Costs	10,051,416.88	8,980,809.93	8,980,809.93
Indirect costs based on rate multiplied by actual direct costs	182,935.79	1,347,121.49	1,700,965.40
2005-2006 Actual Indirect Costs	146,760.17	1,217,367.12	1,217,367.12
2003-2004 Fixed Carry Forward	-31,208.86	-266,316.10	-266,316.10
Total Indirect Costs	177,969.03	1,483,683.22	1,483,683.22
Over/(Under) Recovery	4,966.76	-136,561.73	217,282.18

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	146,760.17	1,217,367.12	1,217,367.12
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	4,966.76	-136,561.73	217,282.18
Total Projected Indirect 2007-2008 (Numerator)	141,793.41	1,353,928.85	1,000,084.94
Direct Costs	10,051,416.88	8,980,809.93	8,980,809.93
Rate for 2007-2008	1.41*	15.08*	11.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 37010
Form R0418

*** Final ***

Mt. Pleasant City School District
720 N. Kinney
Mt. Pleasant, MI 48858

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	816,591.24	5,129,356.59	5,129,356.59
2003-2004 Fixed Carryforward	-237,142.92	-1,119,167.36	-1,119,167.36
Total Indirect Costs	1,053,734.16	6,248,523.95	6,248,523.95
2003-2004 Direct Costs	36,682,913.52	32,370,148.17	32,370,148.17
2005-2006 Rate	2.87*	19.30*	19.30**

Comparison:			
2005-2006 Actual Direct Costs	35,536,786.61	32,030,516.27	32,030,516.27
Indirect costs based on rate multiplied by actual direct costs	1,019,905.78	4,804,577.44	6,181,889.64
2005-2006 Actual Indirect Costs	1,161,437.35	4,667,707.69	4,667,707.69
2003-2004 Fixed Carry Forward	-237,142.92	-1,119,167.36	-1,119,167.36
Total Indirect Costs	1,398,580.27	5,786,875.05	5,786,875.05
Over/(Under) Recovery	-378,674.49	-982,297.61	395,014.59

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,161,437.35	4,667,707.69	4,667,707.69
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-378,674.49	-982,297.61	395,014.59
Total Projected Indirect 2007-2008 (Numerator)	1,540,111.84	5,650,005.30	4,272,693.10
Direct Costs	35,536,786.61	32,030,516.27	32,030,516.27
Rate for 2007-2008	4.33*	17.64*	13.34**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 37040
Form R0418

Beal City Public Schools
3117 Elias Road
Mt. Pleasant, MI 48858-9733

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	187,603.78	656,759.92	656,759.92
2003-2004 Fixed Carryforward	-94,016.04	-67,454.55	-67,454.55
Total Indirect Costs	281,619.82	724,214.47	724,214.47
2003-2004 Direct Costs	4,659,048.74	4,189,892.60	4,189,892.60
2005-2006 Rate	6.04*	17.28*	17.28**

Comparison:			
2005-2006 Actual Direct Costs	5,147,548.65	4,628,086.35	4,628,086.35
Indirect costs based on rate multiplied by actual direct costs	310,911.94	694,212.95	799,733.32
2005-2006 Actual Indirect Costs	215,084.55	734,546.85	734,546.85
2003-2004 Fixed Carry Forward	-94,016.04	-67,454.55	-67,454.55
Total Indirect Costs	309,100.59	802,001.40	802,001.40
Over/(Under) Recovery	1,811.35	-107,788.45	-2,268.08

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	215,084.55	734,546.85	734,546.85
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,811.35	-107,788.45	-2,268.08
Total Projected Indirect 2007-2008 (Numerator)	213,273.20	842,335.30	736,814.93
Direct Costs	5,147,548.65	4,628,086.35	4,628,086.35
Rate for 2007-2008	4.14*	18.20*	15.92**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 37060
Form R0418

Shepherd Public School District
P.O. Box 219
Shepherd, MI 48883-0219

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	514,093.20	1,791,311.73	1,791,311.73
2003-2004 Fixed Carryforward	-272,501.63	-312,228.88	-312,228.88
Total Indirect Costs	786,594.83	2,103,540.61	2,103,540.61
2003-2004 Direct Costs	13,065,087.36	11,787,868.83	11,787,868.83
2005-2006 Rate	6.02*	17.84*	17.84**

Comparison:			
2005-2006 Actual Direct Costs	14,210,515.13	12,320,503.17	12,320,503.17
Indirect costs based on rate multiplied by actual direct costs	855,473.01	1,848,075.48	2,197,977.77
2005-2006 Actual Indirect Costs	507,566.93	2,397,578.89	2,397,578.89
2003-2004 Fixed Carry Forward	-272,501.63	-312,228.88	-312,228.88
Total Indirect Costs	780,068.56	2,709,807.77	2,709,807.77
Over/(Under) Recovery	75,404.45	-861,732.29	-511,830.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	507,566.93	2,397,578.89	2,397,578.89
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	75,404.45	-861,732.29	-511,830.00
Total Projected Indirect 2007-2008 (Numerator)	432,162.48	3,259,311.18	2,909,408.89
Direct Costs	14,210,515.13	12,320,503.17	12,320,503.17
Rate for 2007-2008	3.04*	26.45*	23.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 37901
Form R0418

*** Final ***

Renaissance Public School Academy
2797 S. Isabella Road
Mt. Pleasant, MI 48858-8931

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	6,733.00	70,303.00	70,303.00
2003-2004 Fixed Carryforward	0.00	-11,765.96	-11,765.96
Total Indirect Costs	6,733.00	82,068.96	82,068.96
2003-2004 Direct Costs	1,040,816.00	977,246.00	977,246.00
2005-2006 Rate	0.65*	8.40*	8.40**

Comparison:			
2005-2006 Actual Direct Costs	1,798,041.99	1,553,560.53	1,553,560.53
Indirect costs based on rate multiplied by actual direct costs	11,687.27	130,499.08	130,499.08
2005-2006 Actual Indirect Costs	5,614.87	250,096.33	250,096.33
2003-2004 Fixed Carry Forward	0.00	-11,765.96	-11,765.96
Total Indirect Costs	5,614.87	261,862.29	261,862.29
Over/(Under) Recovery	6,072.40	-131,363.21	-131,363.21

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	5,614.87	250,096.33	250,096.33
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	6,072.40	-131,363.21	-131,363.21
Total Projected Indirect 2007-2008 (Numerator)	-457.53	381,459.54	381,459.54
Direct Costs	1,798,041.99	1,553,560.53	1,553,560.53
Rate for 2007-2008	0.00*	24.55*	24.55**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 37902
Form R0418

Morey Charter School
380 W. Blanchard Road
Shepherd, MI 48883-9552

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	83,896.11	532,425.88	532,425.88
2003-2004 Fixed Carryforward	159,198.30	-426,723.68	-426,723.68
Total Indirect Costs	-75,302.19	959,149.56	959,149.56
2003-2004 Direct Costs	2,484,071.07	2,035,541.30	2,035,541.30
2005-2006 Rate	0.00*	47.12*	47.12**

Comparison:			
2005-2006 Actual Direct Costs	2,107,007.91	1,642,848.63	1,642,848.63
Indirect costs based on rate multiplied by actual direct costs	0.00	246,427.29	410,712.16
2005-2006 Actual Indirect Costs	91,493.38	555,652.66	555,652.66
2003-2004 Fixed Carry Forward	159,198.30	-426,723.68	-426,723.68
Total Indirect Costs	-67,704.92	982,376.34	982,376.34
Over/(Under) Recovery	0.00	-735,949.05	-571,664.18

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	91,493.38	555,652.66	555,652.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-735,949.05	-571,664.18
Total Projected Indirect 2007-2008 (Numerator)	91,493.38	1,291,601.71	1,127,316.84
Direct Costs	2,107,007.91	1,642,848.63	1,642,848.63
Rate for 2007-2008	4.34*	78.62*	68.62**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38000
Form R0418

Jackson ISD
6700 Browns Lake Road
Jackson, MI 49201-8374

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,454,574.23	4,650,470.84	4,650,470.84
2003-2004 Fixed Carryforward	659,437.71	389,397.43	389,397.43
Total Indirect Costs	1,795,136.52	4,261,073.41	4,261,073.41
2003-2004 Direct Costs	42,375,698.41	40,179,801.80	40,179,801.80
2005-2006 Rate	4.24*	10.61*	10.61**

Comparison:			
2005-2006 Actual Direct Costs	49,938,455.00	46,694,292.00	46,694,292.00
Indirect costs based on rate multiplied by actual direct costs	2,117,390.49	4,954,264.38	4,954,264.38
2005-2006 Actual Indirect Costs	2,066,966.00	5,311,129.00	5,311,129.00
2003-2004 Fixed Carry Forward	659,437.71	389,397.43	389,397.43
Total Indirect Costs	1,407,528.29	4,921,731.57	4,921,731.57
Over/(Under) Recovery	709,862.20	32,532.81	32,532.81

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,066,966.00	5,311,129.00	5,311,129.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	709,862.20	32,532.81	32,532.81
Total Projected Indirect 2007-2008 (Numerator)	1,357,103.80	5,278,596.19	5,278,596.19
Direct Costs	49,938,455.00	46,694,292.00	46,694,292.00
Rate for 2007-2008	2.72*	11.30*	11.30**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38010
Form R0418

Western School District
1400 S. Dearing Road
Parma, MI 49269-9712

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	425,706.44	2,208,213.19	2,208,213.19
2003-2004 Fixed Carryforward	-37,808.66	-93,414.21	-93,414.21
Total Indirect Costs	463,515.10	2,301,627.40	2,301,627.40
2003-2004 Direct Costs	19,541,422.34	17,758,915.59	17,758,915.59
2005-2006 Rate	2.37*	12.96*	12.96**

Comparison:			
2005-2006 Actual Direct Costs	21,345,586.22	19,356,335.72	19,356,335.72
Indirect costs based on rate multiplied by actual direct costs	505,890.39	2,508,581.11	2,508,581.11
2005-2006 Actual Indirect Costs	431,659.32	2,420,909.82	2,420,909.82
2003-2004 Fixed Carry Forward	-37,808.66	-93,414.21	-93,414.21
Total Indirect Costs	469,467.98	2,514,324.03	2,514,324.03
Over/(Under) Recovery	36,422.41	-5,742.92	-5,742.92

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	431,659.32	2,420,909.82	2,420,909.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	36,422.41	-5,742.92	-5,742.92
Total Projected Indirect 2007-2008 (Numerator)	395,236.91	2,426,652.74	2,426,652.74
Direct Costs	21,345,586.22	19,356,335.72	19,356,335.72
Rate for 2007-2008	1.85*	12.54*	12.54**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38020
Form R0418

Vandercook Lake Public Schools
1000 E. Golf Avenue
Jackson, MI 49203-5730

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	209,917.92	1,074,418.61	1,074,418.61
2003-2004 Fixed Carryforward	25,147.07	-35,370.13	-35,370.13
Total Indirect Costs	184,770.85	1,109,788.74	1,109,788.74
2003-2004 Direct Costs	9,420,995.13	8,556,494.44	8,556,494.44
2005-2006 Rate	1.96*	12.97*	12.97**

Comparison:			
2005-2006 Actual Direct Costs	10,413,069.85	9,471,615.34	9,471,615.34
Indirect costs based on rate multiplied by actual direct costs	204,096.17	1,228,468.51	1,228,468.51
2005-2006 Actual Indirect Costs	230,640.82	1,172,095.33	1,172,095.33
2003-2004 Fixed Carry Forward	25,147.07	-35,370.13	-35,370.13
Total Indirect Costs	205,493.75	1,207,465.46	1,207,465.46
Over/(Under) Recovery	-1,397.58	21,003.05	21,003.05

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	230,640.82	1,172,095.33	1,172,095.33
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-1,397.58	21,003.05	21,003.05
Total Projected Indirect 2007-2008 (Numerator)	232,038.40	1,151,092.28	1,151,092.28
Direct Costs	10,413,069.85	9,471,615.34	9,471,615.34
Rate for 2007-2008	2.23*	12.15*	12.15**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38040
Form R0418

Columbia School District
11775 Hewitt Road
Brooklyn, MI 49230-8961

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	141,171.08	1,712,013.79	1,712,013.79
2003-2004 Fixed Carryforward	0.00	-157,448.68	-157,448.68
Total Indirect Costs	141,171.08	1,869,462.47	1,869,462.47
2003-2004 Direct Costs	13,420,157.77	11,849,315.06	11,849,315.06
2005-2006 Rate	1.05*	15.78*	15.78**

Comparison:			
2005-2006 Actual Direct Costs	13,945,497.65	12,410,864.65	12,410,864.65
Indirect costs based on rate multiplied by actual direct costs	146,427.73	1,861,629.70	1,958,434.44
2005-2006 Actual Indirect Costs	142,503.11	1,677,136.11	1,677,136.11
2003-2004 Fixed Carry Forward	0.00	-157,448.68	-157,448.68
Total Indirect Costs	142,503.11	1,834,584.79	1,834,584.79
Over/(Under) Recovery	3,924.62	27,044.91	123,849.65

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	142,503.11	1,677,136.11	1,677,136.11
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	3,924.62	27,044.91	123,849.65
Total Projected Indirect 2007-2008 (Numerator)	138,578.49	1,650,091.20	1,553,286.46
Direct Costs	13,945,497.65	12,410,864.65	12,410,864.65
Rate for 2007-2008	0.99*	13.30*	12.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38050
Form R0418

*** Final ***

Grass Lake Community Schools
990 Grass Lake Road
Grass Lake, MI 49240-9708

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	68,606.25	913,656.16	913,656.16
2003-2004 Fixed Carryforward	-27,549.65	-84,184.35	-84,184.35
Total Indirect Costs	96,155.90	997,840.51	997,840.51
2003-2004 Direct Costs	7,842,385.53	6,997,335.62	6,997,335.62
2005-2006 Rate	1.23*	14.26*	14.26**

Comparison:			
2005-2006 Actual Direct Costs	8,679,212.95	7,649,818.74	7,649,818.74
Indirect costs based on rate multiplied by actual direct costs	106,754.32	1,090,864.15	1,090,864.15
2005-2006 Actual Indirect Costs	171,013.16	1,200,407.37	1,200,407.37
2003-2004 Fixed Carry Forward	-27,549.65	-84,184.35	-84,184.35
Total Indirect Costs	198,562.81	1,284,591.72	1,284,591.72
Over/(Under) Recovery	-91,808.49	-193,727.57	-193,727.57

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	171,013.16	1,200,407.37	1,200,407.37
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-91,808.49	-193,727.57	-193,727.57
Total Projected Indirect 2007-2008 (Numerator)	262,821.65	1,394,134.94	1,394,134.94
Direct Costs	8,679,212.95	7,649,818.74	7,649,818.74
Rate for 2007-2008	3.03*	18.22*	18.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38080
Form R0418

*** Final ***

Concord Community Schools
P.O. Box 338
Concord, MI 49237-0338

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	330,557.02	983,831.65	983,831.65
2003-2004 Fixed Carryforward	-191,855.34	-232,570.60	-232,570.60
Total Indirect Costs	522,412.36	1,216,402.25	1,216,402.25
2003-2004 Direct Costs	6,527,936.39	5,874,661.76	5,874,661.76
2005-2006 Rate	8.00*	20.71*	20.71**

Comparison:			
2005-2006 Actual Direct Costs	7,524,491.95	6,769,575.43	6,769,575.43
Indirect costs based on rate multiplied by actual direct costs	601,959.36	1,015,436.31	1,401,979.07
2005-2006 Actual Indirect Costs	324,942.29	1,079,858.81	1,079,858.81
2003-2004 Fixed Carry Forward	-191,855.34	-232,570.60	-232,570.60
Total Indirect Costs	516,797.63	1,312,429.41	1,312,429.41
Over/(Under) Recovery	85,161.73	-296,993.10	89,549.66

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	324,942.29	1,079,858.81	1,079,858.81
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	85,161.73	-296,993.10	89,549.66
Total Projected Indirect 2007-2008 (Numerator)	239,780.56	1,376,851.91	990,309.15
Direct Costs	7,524,491.95	6,769,575.43	6,769,575.43
Rate for 2007-2008	3.19*	20.34*	14.63**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38090
Form R0418

East Jackson Community Schools
1404 N. Sutton Road
Jackson, MI 49202-2822

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	156,096.19	1,565,390.93	1,565,390.93
2003-2004 Fixed Carryforward	-13,324.08	-520,924.87	-520,924.87
Total Indirect Costs	169,420.27	2,086,315.80	2,086,315.80
2003-2004 Direct Costs	11,608,568.46	10,199,273.72	10,199,273.72
2005-2006 Rate	1.46*	20.46*	20.46**

Comparison:			
2005-2006 Actual Direct Costs	13,577,413.53	11,080,115.47	11,080,115.47
Indirect costs based on rate multiplied by actual direct costs	198,230.24	1,662,017.32	2,266,991.63
2005-2006 Actual Indirect Costs	153,340.92	2,650,638.98	2,650,638.98
2003-2004 Fixed Carry Forward	-13,324.08	-520,924.87	-520,924.87
Total Indirect Costs	166,665.00	3,171,563.85	3,171,563.85
Over/(Under) Recovery	31,565.24	-1,509,546.53	-904,572.22

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	153,340.92	2,650,638.98	2,650,638.98
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	31,565.24	-1,509,546.53	-904,572.22
Total Projected Indirect 2007-2008 (Numerator)	121,775.68	4,160,185.51	3,555,211.20
Direct Costs	13,577,413.53	11,080,115.47	11,080,115.47
Rate for 2007-2008	0.90*	37.55*	32.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38100
Form R0418

Hanover-Horton Schools
P.O. Box 60
Horton, MI 49246-0060

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	24,402.63	1,182,156.25	1,182,156.25
2003-2004 Fixed Carryforward	0.00	-61,262.49	-61,262.49
Total Indirect Costs	24,402.63	1,243,418.74	1,243,418.74
2003-2004 Direct Costs	9,719,184.54	8,561,430.92	8,561,430.92
2005-2006 Rate	0.25*	14.52*	14.52**

Comparison:			
2005-2006 Actual Direct Costs	10,559,689.30	9,475,398.07	9,475,398.07
Indirect costs based on rate multiplied by actual direct costs	26,399.22	1,375,827.80	1,375,827.80
2005-2006 Actual Indirect Costs	40,392.29	1,124,683.52	1,124,683.52
2003-2004 Fixed Carry Forward	0.00	-61,262.49	-61,262.49
Total Indirect Costs	40,392.29	1,185,946.01	1,185,946.01
Over/(Under) Recovery	-13,993.07	189,881.79	189,881.79

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	40,392.29	1,124,683.52	1,124,683.52
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-13,993.07	189,881.79	189,881.79
Total Projected Indirect 2007-2008 (Numerator)	54,385.36	934,801.73	934,801.73
Direct Costs	10,559,689.30	9,475,398.07	9,475,398.07
Rate for 2007-2008	0.52*	9.87*	9.87**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38120
Form R0418

Michigan Center School District
400 S. State Street
Michigan Center, MI 49254

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	286,163.14	1,497,864.42	1,497,864.42
2003-2004 Fixed Carryforward	-250,256.92	-518,424.89	-518,424.89
Total Indirect Costs	536,420.06	2,016,289.31	2,016,289.31
2003-2004 Direct Costs	9,993,491.49	8,781,790.21	8,781,790.21
2005-2006 Rate	5.37*	22.96*	22.96**

Comparison:			
2005-2006 Actual Direct Costs	11,018,767.01	9,536,314.18	9,536,314.18
Indirect costs based on rate multiplied by actual direct costs	591,707.79	1,430,447.13	2,189,537.74
2005-2006 Actual Indirect Costs	319,529.86	1,801,982.69	1,801,982.69
2003-2004 Fixed Carry Forward	-250,256.92	-518,424.89	-518,424.89
Total Indirect Costs	569,786.78	2,320,407.58	2,320,407.58
Over/(Under) Recovery	21,921.01	-889,960.45	-130,869.84

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	319,529.86	1,801,982.69	1,801,982.69
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	21,921.01	-889,960.45	-130,869.84
Total Projected Indirect 2007-2008 (Numerator)	297,608.85	2,691,943.14	1,932,852.53
Direct Costs	11,018,767.01	9,536,314.18	9,536,314.18
Rate for 2007-2008	2.70*	28.23*	20.27**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38130
Form R0418

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261-0308

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	358,712.39	1,488,310.08	1,488,310.08
2003-2004 Fixed Carryforward	-272,234.49	-392,189.37	-392,189.37
Total Indirect Costs	630,946.88	1,880,499.45	1,880,499.45
2003-2004 Direct Costs	12,067,623.69	10,938,026.00	10,938,026.00
2005-2006 Rate	5.23*	17.19*	17.19**

Comparison:			
2005-2006 Actual Direct Costs	12,451,478.75	11,091,435.07	11,091,435.07
Indirect costs based on rate multiplied by actual direct costs	651,212.34	1,663,715.26	1,906,617.69
2005-2006 Actual Indirect Costs	642,479.94	2,002,523.62	2,002,523.62
2003-2004 Fixed Carry Forward	-272,234.49	-392,189.37	-392,189.37
Total Indirect Costs	914,714.43	2,394,712.99	2,394,712.99
Over/(Under) Recovery	-263,502.09	-730,997.73	-488,095.30

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	642,479.94	2,002,523.62	2,002,523.62
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-263,502.09	-730,997.73	-488,095.30
Total Projected Indirect 2007-2008 (Numerator)	905,982.03	2,733,521.35	2,490,618.92
Direct Costs	12,451,478.75	11,091,435.07	11,091,435.07
Rate for 2007-2008	7.28*	24.65*	22.46**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38140
Form R0418

Northwest Community Schools
4000 Van Horn Road
Jackson, MI 49201-9404

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	274,315.84	2,655,177.21	2,655,177.21
2003-2004 Fixed Carryforward	0.00	-19,560.55	-19,560.55
Total Indirect Costs	274,315.84	2,674,737.76	2,674,737.76
2003-2004 Direct Costs	25,519,110.11	23,138,248.74	23,138,248.74
2005-2006 Rate	1.07*	11.56*	11.56**

Comparison:			
2005-2006 Actual Direct Costs	28,799,662.91	25,992,498.01	25,992,498.01
Indirect costs based on rate multiplied by actual direct costs	308,156.39	3,004,732.77	3,004,732.77
2005-2006 Actual Indirect Costs	297,805.65	3,104,970.55	3,104,970.55
2003-2004 Fixed Carry Forward	0.00	-19,560.55	-19,560.55
Total Indirect Costs	297,805.65	3,124,531.10	3,124,531.10
Over/(Under) Recovery	10,350.74	-119,798.33	-119,798.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	297,805.65	3,104,970.55	3,104,970.55
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	10,350.74	-119,798.33	-119,798.33
Total Projected Indirect 2007-2008 (Numerator)	287,454.91	3,224,768.88	3,224,768.88
Direct Costs	28,799,662.91	25,992,498.01	25,992,498.01
Rate for 2007-2008	1.00*	12.41*	12.41**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38150
Form R0418

Springport Public Schools
300 W. Main Street
Springport, MI 49284-0100

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	129,496.79	1,041,070.23	1,041,070.23
2003-2004 Fixed Carryforward	-37,838.55	-268,670.51	-268,670.51
Total Indirect Costs	167,335.34	1,309,740.74	1,309,740.74
2003-2004 Direct Costs	7,794,564.89	6,882,991.45	6,882,991.45
2005-2006 Rate	2.15*	19.03*	19.03**

Comparison:			
2005-2006 Actual Direct Costs	8,363,759.98	7,378,338.95	7,378,338.95
Indirect costs based on rate multiplied by actual direct costs	179,820.84	1,106,750.84	1,404,097.90
2005-2006 Actual Indirect Costs	123,944.33	1,109,365.36	1,109,365.36
2003-2004 Fixed Carry Forward	-37,838.55	-268,670.51	-268,670.51
Total Indirect Costs	161,782.88	1,378,035.87	1,378,035.87
Over/(Under) Recovery	18,037.96	-271,285.03	26,062.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	123,944.33	1,109,365.36	1,109,365.36
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	18,037.96	-271,285.03	26,062.03
Total Projected Indirect 2007-2008 (Numerator)	105,906.37	1,380,650.39	1,083,303.33
Direct Costs	8,363,759.98	7,378,338.95	7,378,338.95
Rate for 2007-2008	1.27*	18.71*	14.68**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38170
Form R0418

Jackson Public Schools
522 Wildwood Ave.
Jackson, MI 49201-1013

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,293,603.38	8,081,839.94	8,081,839.94
2003-2004 Fixed Carryforward	-345,804.73	-599,825.75	-599,825.75
Total Indirect Costs	2,639,408.11	8,681,665.69	8,681,665.69
2003-2004 Direct Costs	62,801,250.74	57,013,014.18	57,013,014.18
2005-2006 Rate	4.20*	15.23*	15.23**

Comparison:			
2005-2006 Actual Direct Costs	63,634,514.38	59,066,821.58	59,066,821.58
Indirect costs based on rate multiplied by actual direct costs	2,672,649.60	8,860,023.24	8,995,876.93
2005-2006 Actual Indirect Costs	2,269,985.91	6,837,678.71	6,837,678.71
2003-2004 Fixed Carry Forward	-345,804.73	-599,825.75	-599,825.75
Total Indirect Costs	2,615,790.64	7,437,504.46	7,437,504.46
Over/(Under) Recovery	56,858.96	1,422,518.78	1,558,372.47

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,269,985.91	6,837,678.71	6,837,678.71
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	56,858.96	1,422,518.78	1,558,372.47
Total Projected Indirect 2007-2008 (Numerator)	2,213,126.95	5,415,159.93	5,279,306.24
Direct Costs	63,634,514.38	59,066,821.58	59,066,821.58
Rate for 2007-2008	3.48*	9.17*	8.94**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38901
Form R0418

The da Vinci Institute
2255 Emmons Road
Jackson, MI 49201-8335

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	88,611.24	206,117.70	206,117.70
2003-2004 Fixed Carryforward	-29,116.33	-140,190.18	-140,190.18
Total Indirect Costs	117,727.57	346,307.88	346,307.88
2003-2004 Direct Costs	1,454,643.29	1,337,136.83	1,337,136.83
2005-2006 Rate	8.09*	25.90*	25.90**

Comparison:			
2005-2006 Actual Direct Costs	1,811,484.95	1,631,608.17	1,631,608.17
Indirect costs based on rate multiplied by actual direct costs	146,549.13	244,741.23	407,902.04
2005-2006 Actual Indirect Costs	78,771.79	258,648.57	258,648.57
2003-2004 Fixed Carry Forward	-29,116.33	-140,190.18	-140,190.18
Total Indirect Costs	107,888.12	398,838.75	398,838.75
Over/(Under) Recovery	38,661.01	-154,097.52	9,063.29

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	78,771.79	258,648.57	258,648.57
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	38,661.01	-154,097.52	9,063.29
Total Projected Indirect 2007-2008 (Numerator)	40,110.78	412,746.09	249,585.28
Direct Costs	1,811,484.95	1,631,608.17	1,631,608.17
Rate for 2007-2008	2.21*	25.30*	15.30**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38902
Form R0418

Paragon Charter Academy
3750 McCain Road
Jackson, MI 49201-8945

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	82,818.00	1,139,513.00	1,139,513.00
2003-2004 Fixed Carryforward	5,276.69	-2,491,800.60	-2,491,800.60
Total Indirect Costs	77,541.31	3,631,313.60	3,631,313.60
2003-2004 Direct Costs	4,000,711.00	2,944,016.00	2,944,016.00
2005-2006 Rate	1.94*	123.35*	123.35**

Comparison:			
2005-2006 Actual Direct Costs	4,885,236.00	3,834,616.00	3,834,616.00
Indirect costs based on rate multiplied by actual direct costs	94,773.58	575,192.40	958,654.00
2005-2006 Actual Indirect Costs	88,366.00	1,138,986.00	1,138,986.00
2003-2004 Fixed Carry Forward	5,276.69	-2,491,800.60	-2,491,800.60
Total Indirect Costs	83,089.31	3,630,786.60	3,630,786.60
Over/(Under) Recovery	11,684.27	-3,055,594.20	-2,672,132.60

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	88,366.00	1,138,986.00	1,138,986.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	11,684.27	-3,055,594.20	-2,672,132.60
Total Projected Indirect 2007-2008 (Numerator)	76,681.73	4,194,580.20	3,811,118.60
Direct Costs	4,885,236.00	3,834,616.00	3,834,616.00
Rate for 2007-2008	1.57*	109.39*	99.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 38903
Form R0418

Jackson Arts and Technology PSA
500 Griswold Street
Jackson, MI 49203-4062

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	4,664.74	242,613.70	242,613.70
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	4,664.74	242,613.70	242,613.70
2003-2004 Direct Costs	1,092,355.02	854,406.06	854,406.06
2005-2006 Rate	0.43*	28.40*	28.40**

Comparison:			
2005-2006 Actual Direct Costs	1,667,871.41	1,214,405.61	1,214,405.61
Indirect costs based on rate multiplied by actual direct costs	7,171.85	182,160.84	303,601.40
2005-2006 Actual Indirect Costs	11,384.16	464,849.96	464,849.96
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,384.16	464,849.96	464,849.96
Over/(Under) Recovery	-4,212.31	-282,689.12	-161,248.56

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	11,384.16	464,849.96	464,849.96
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-4,212.31	-282,689.12	-161,248.56
Total Projected Indirect 2007-2008 (Numerator)	15,596.47	747,539.08	626,098.52
Direct Costs	1,667,871.41	1,214,405.61	1,214,405.61
Rate for 2007-2008	0.94*	61.56*	51.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39000
Form R0418

*** Final ***

Kalamazoo R.E.S.A.
1819 E. Milham Road
Kalamazoo, MI 49002-3035

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,217,728.84	2,731,715.27	2,731,715.27
2003-2004 Fixed Carryforward	-93,431.48	-299,424.37	-299,424.37
Total Indirect Costs	1,311,160.32	3,031,139.64	3,031,139.64
2003-2004 Direct Costs	23,304,976.65	21,790,990.22	21,790,990.22
2005-2006 Rate	5.63*	13.91*	13.91**

Comparison:			
2005-2006 Actual Direct Costs	26,703,468.47	25,074,385.91	25,074,385.91
Indirect costs based on rate multiplied by actual direct costs	1,503,405.27	3,487,847.08	3,487,847.08
2005-2006 Actual Indirect Costs	1,369,835.50	2,998,918.06	2,998,918.06
2003-2004 Fixed Carry Forward	-93,431.48	-299,424.37	-299,424.37
Total Indirect Costs	1,463,266.98	3,298,342.43	3,298,342.43
Over/(Under) Recovery	40,138.29	189,504.65	189,504.65

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,369,835.50	2,998,918.06	2,998,918.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	40,138.29	189,504.65	189,504.65
Total Projected Indirect 2007-2008 (Numerator)	1,329,697.21	2,809,413.41	2,809,413.41
Direct Costs	26,703,468.47	25,074,385.91	25,074,385.91
Rate for 2007-2008	4.98*	11.20*	11.20**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39010
Form R0418

Kalamazoo Public School District
1220 Howard Street
Kalamazoo, MI 49008-1882

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,978,722.05	13,011,886.32	13,011,886.32
2003-2004 Fixed Carryforward	-138,560.66	-743,502.76	-743,502.76
Total Indirect Costs	3,117,282.71	13,755,389.08	13,755,389.08
2003-2004 Direct Costs	101,031,321.36	90,998,157.09	90,998,157.09
2005-2006 Rate	3.09*	15.12*	15.12**

Comparison:			
2005-2006 Actual Direct Costs	103,606,543.95	92,358,418.41	92,358,418.41
Indirect costs based on rate multiplied by actual direct costs	3,201,442.21	13,853,762.76	13,964,592.86
2005-2006 Actual Indirect Costs	3,274,806.23	14,522,931.77	14,522,931.77
2003-2004 Fixed Carry Forward	-138,560.66	-743,502.76	-743,502.76
Total Indirect Costs	3,413,366.89	15,266,434.53	15,266,434.53
Over/(Under) Recovery	-211,924.68	-1,412,671.77	-1,301,841.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,274,806.23	14,522,931.77	14,522,931.77
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-211,924.68	-1,412,671.77	-1,301,841.67
Total Projected Indirect 2007-2008 (Numerator)	3,486,730.91	15,935,603.54	15,824,773.44
Direct Costs	103,606,543.95	92,358,418.41	92,358,418.41
Rate for 2007-2008	3.37*	17.25*	17.13**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39020
Form R0418

Climax-Scotts Community Schools
372 S. Main Street
Climax, MI 49034-9773

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	43,144.41	572,915.36	572,915.36
2003-2004 Fixed Carryforward	0.00	-39,134.76	-39,134.76
Total Indirect Costs	43,144.41	612,050.12	612,050.12
2003-2004 Direct Costs	5,614,628.25	5,084,857.30	5,084,857.30
2005-2006 Rate	0.77*	12.04*	12.04**

Comparison:			
2005-2006 Actual Direct Costs	5,456,876.46	4,845,662.20	4,845,662.20
Indirect costs based on rate multiplied by actual direct costs	42,017.95	583,417.73	583,417.73
2005-2006 Actual Indirect Costs	106,676.57	717,890.83	717,890.83
2003-2004 Fixed Carry Forward	0.00	-39,134.76	-39,134.76
Total Indirect Costs	106,676.57	757,025.59	757,025.59
Over/(Under) Recovery	-64,658.62	-173,607.86	-173,607.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	106,676.57	717,890.83	717,890.83
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-64,658.62	-173,607.86	-173,607.86
Total Projected Indirect 2007-2008 (Numerator)	171,335.19	891,498.69	891,498.69
Direct Costs	5,456,876.46	4,845,662.20	4,845,662.20
Rate for 2007-2008	3.14*	18.40*	18.40**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39030
Form R0418

Comstock Public Schools
301 N. 26th Street
Kalamazoo, MI 49048-9223

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	348,308.23	2,176,569.68	2,176,569.68
2003-2004 Fixed Carryforward	186,280.28	585,509.61	585,509.61
Total Indirect Costs	162,027.95	1,591,060.07	1,591,060.07
2003-2004 Direct Costs	22,475,050.07	20,646,788.62	20,646,788.62
2005-2006 Rate	0.72*	7.71*	7.71**

Comparison:			
2005-2006 Actual Direct Costs	24,146,698.28	22,092,526.16	22,092,526.16
Indirect costs based on rate multiplied by actual direct costs	173,856.23	1,703,333.77	1,703,333.77
2005-2006 Actual Indirect Costs	508,974.16	2,563,146.28	2,563,146.28
2003-2004 Fixed Carry Forward	186,280.28	585,509.61	585,509.61
Total Indirect Costs	322,693.88	1,977,636.67	1,977,636.67
Over/(Under) Recovery	-148,837.65	-274,302.90	-274,302.90

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	508,974.16	2,563,146.28	2,563,146.28
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-148,837.65	-274,302.90	-274,302.90
Total Projected Indirect 2007-2008 (Numerator)	657,811.81	2,837,449.18	2,837,449.18
Direct Costs	24,146,698.28	22,092,526.16	22,092,526.16
Rate for 2007-2008	2.72*	12.84*	12.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39050
Form R0418

*** Final ***

Galesburg-Augusta Community Schools
1076 N. 37th Street
Galesburg, MI 49053-9620

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	181,938.15	1,110,386.37	1,110,386.37
2003-2004 Fixed Carryforward	11,331.21	-6,141.68	-6,141.68
Total Indirect Costs	170,606.94	1,116,528.05	1,116,528.05
2003-2004 Direct Costs	10,478,818.15	9,550,369.93	9,550,369.93
2005-2006 Rate	1.63*	11.69*	11.69**

Comparison:			
2005-2006 Actual Direct Costs	11,328,590.48	10,119,630.90	10,119,630.90
Indirect costs based on rate multiplied by actual direct costs	184,656.02	1,182,984.85	1,182,984.85
2005-2006 Actual Indirect Costs	279,254.32	1,488,213.90	1,488,213.90
2003-2004 Fixed Carry Forward	11,331.21	-6,141.68	-6,141.68
Total Indirect Costs	267,923.11	1,494,355.58	1,494,355.58
Over/(Under) Recovery	-83,267.09	-311,370.73	-311,370.73

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	279,254.32	1,488,213.90	1,488,213.90
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-83,267.09	-311,370.73	-311,370.73
Total Projected Indirect 2007-2008 (Numerator)	362,521.41	1,799,584.63	1,799,584.63
Direct Costs	11,328,590.48	10,119,630.90	10,119,630.90
Rate for 2007-2008	3.20*	17.78*	17.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39065
Form R0418

*** Final ***

Gull Lake Community Schools
11775 East D Avenue
Richland, MI 49083

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	606,325.66	2,369,365.58	2,369,365.58
2003-2004 Fixed Carryforward	106,483.38	298,468.82	298,468.82
Total Indirect Costs	499,842.28	2,070,896.76	2,070,896.76
2003-2004 Direct Costs	20,543,211.07	18,780,171.15	18,780,171.15
2005-2006 Rate	2.43*	11.03*	11.03**

Comparison:			
2005-2006 Actual Direct Costs	22,052,532.33	19,964,247.61	19,964,247.61
Indirect costs based on rate multiplied by actual direct costs	535,876.54	2,202,056.51	2,202,056.51
2005-2006 Actual Indirect Costs	833,446.36	2,921,731.08	2,921,731.08
2003-2004 Fixed Carry Forward	106,483.38	298,468.82	298,468.82
Total Indirect Costs	726,962.98	2,623,262.26	2,623,262.26
Over/(Under) Recovery	-191,086.44	-421,205.75	-421,205.75

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	833,446.36	2,921,731.08	2,921,731.08
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-191,086.44	-421,205.75	-421,205.75
Total Projected Indirect 2007-2008 (Numerator)	1,024,532.80	3,342,936.83	3,342,936.83
Direct Costs	22,052,532.33	19,964,247.61	19,964,247.61
Rate for 2007-2008	4.65*	16.74*	16.74**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39130
Form R0418

Parchment School District
520 N. Orient Street
Parchment, MI 49004-1757

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	344,342.65	1,854,367.84	1,854,367.84
2003-2004 Fixed Carryforward	0.00	-608,611.65	-608,611.65
Total Indirect Costs	344,342.65	2,462,979.49	2,462,979.49
2003-2004 Direct Costs	14,490,011.72	12,979,986.53	12,979,986.53
2005-2006 Rate	2.38*	18.98*	18.98**

Comparison:			
2005-2006 Actual Direct Costs	15,526,863.57	13,948,013.48	13,948,013.48
Indirect costs based on rate multiplied by actual direct costs	369,539.35	2,092,202.02	2,647,332.96
2005-2006 Actual Indirect Costs	414,322.08	1,993,172.17	1,993,172.17
2003-2004 Fixed Carry Forward	0.00	-608,611.65	-608,611.65
Total Indirect Costs	414,322.08	2,601,783.82	2,601,783.82
Over/(Under) Recovery	-44,782.73	-509,581.80	45,549.14

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	414,322.08	1,993,172.17	1,993,172.17
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-44,782.73	-509,581.80	45,549.14
Total Projected Indirect 2007-2008 (Numerator)	459,104.81	2,502,753.97	1,947,623.03
Direct Costs	15,526,863.57	13,948,013.48	13,948,013.48
Rate for 2007-2008	2.96*	17.94*	13.96**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39140
Form R0418

Portage Public Schools
8111 S. Westnedge Avenue
Portage, MI 49002-5433

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,208,626.58	9,122,965.89	9,122,965.89
2003-2004 Fixed Carryforward	60,013.20	-2,012,792.11	-2,012,792.11
Total Indirect Costs	2,148,613.38	11,135,758.00	11,135,758.00
2003-2004 Direct Costs	66,334,251.18	59,419,911.87	59,419,911.87
2005-2006 Rate	3.24*	18.74*	18.74**

Comparison:			
2005-2006 Actual Direct Costs	71,319,299.35	64,336,041.72	64,336,041.72
Indirect costs based on rate multiplied by actual direct costs	2,310,745.30	9,650,406.26	12,056,574.22
2005-2006 Actual Indirect Costs	2,557,423.56	9,540,681.19	9,540,681.19
2003-2004 Fixed Carry Forward	60,013.20	-2,012,792.11	-2,012,792.11
Total Indirect Costs	2,497,410.36	11,553,473.30	11,553,473.30
Over/(Under) Recovery	-186,665.06	-1,903,067.04	503,100.92

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,557,423.56	9,540,681.19	9,540,681.19
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-186,665.06	-1,903,067.04	503,100.92
Total Projected Indirect 2007-2008 (Numerator)	2,744,088.62	11,443,748.23	9,037,580.27
Direct Costs	71,319,299.35	64,336,041.72	64,336,041.72
Rate for 2007-2008	3.85*	17.79*	14.05**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39160
Form R0418

Schoolcraft Community Schools
629 E. Clay Street
Schoolcraft, MI 49087-9781

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	280,213.41	1,231,846.85	1,231,846.85
2003-2004 Fixed Carryforward	-218,220.30	-464,768.25	-464,768.25
Total Indirect Costs	498,433.71	1,696,615.10	1,696,615.10
2003-2004 Direct Costs	8,162,130.75	7,210,497.31	7,210,497.31
2005-2006 Rate	6.11*	23.53*	23.53**

Comparison:			
2005-2006 Actual Direct Costs	8,770,555.82	7,745,410.82	7,745,410.82
Indirect costs based on rate multiplied by actual direct costs	535,880.96	1,161,811.62	1,822,495.17
2005-2006 Actual Indirect Costs	339,569.45	1,364,714.45	1,364,714.45
2003-2004 Fixed Carry Forward	-218,220.30	-464,768.25	-464,768.25
Total Indirect Costs	557,789.75	1,829,482.70	1,829,482.70
Over/(Under) Recovery	-21,908.79	-667,671.08	-6,987.53

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	339,569.45	1,364,714.45	1,364,714.45
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-21,908.79	-667,671.08	-6,987.53
Total Projected Indirect 2007-2008 (Numerator)	361,478.24	2,032,385.53	1,371,701.98
Direct Costs	8,770,555.82	7,745,410.82	7,745,410.82
Rate for 2007-2008	4.12*	26.24*	17.71**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39170
Form R0418

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097-0158

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	652,593.55	2,683,824.73	2,683,824.73
2003-2004 Fixed Carryforward	156,203.58	-928,893.60	-928,893.60
Total Indirect Costs	496,389.97	3,612,718.33	3,612,718.33
2003-2004 Direct Costs	19,289,285.36	17,258,054.18	17,258,054.18
2005-2006 Rate	2.57*	20.93*	20.93**

Comparison:			
2005-2006 Actual Direct Costs	20,948,024.82	18,732,076.73	18,732,076.73
Indirect costs based on rate multiplied by actual direct costs	538,364.24	2,809,811.51	3,920,623.66
2005-2006 Actual Indirect Costs	812,305.09	3,028,253.18	3,028,253.18
2003-2004 Fixed Carry Forward	156,203.58	-928,893.60	-928,893.60
Total Indirect Costs	656,101.51	3,957,146.78	3,957,146.78
Over/(Under) Recovery	-117,737.27	-1,147,335.27	-36,523.12

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	812,305.09	3,028,253.18	3,028,253.18
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-117,737.27	-1,147,335.27	-36,523.12
Total Projected Indirect 2007-2008 (Numerator)	930,042.36	4,175,588.45	3,064,776.30
Direct Costs	20,948,024.82	18,732,076.73	18,732,076.73
Rate for 2007-2008	4.44*	22.29*	16.36**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39903
Form R0418

Oakland Academy
6325 Oakland Drive
Portage, MI 49024-2507

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	31,010.14	175,632.44	175,632.44
2003-2004 Fixed Carryforward	26,111.85	-318,681.45	-318,681.45
Total Indirect Costs	4,898.29	494,313.89	494,313.89
2003-2004 Direct Costs	632,142.23	487,519.93	487,519.93
2005-2006 Rate	0.77*	101.39*	101.39**

Comparison:			
2005-2006 Actual Direct Costs	962,208.08	718,456.49	718,456.49
Indirect costs based on rate multiplied by actual direct costs	7,409.00	107,768.47	179,614.12
2005-2006 Actual Indirect Costs	76,026.91	319,778.50	319,778.50
2003-2004 Fixed Carry Forward	26,111.85	-318,681.45	-318,681.45
Total Indirect Costs	49,915.06	638,459.95	638,459.95
Over/(Under) Recovery	-42,506.06	-530,691.48	-458,845.83

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	76,026.91	319,778.50	319,778.50
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-42,506.06	-530,691.48	-458,845.83
Total Projected Indirect 2007-2008 (Numerator)	118,532.97	850,469.98	778,624.33
Direct Costs	962,208.08	718,456.49	718,456.49
Rate for 2007-2008	12.32*	118.37*	108.37**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39904
Form R0418

Kalamazoo Advantage Academy
121 W. South Street
Kalamazoo, MI 49007

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	4,527.75	616,084.82	616,084.82
2003-2004 Fixed Carryforward	19,804.96	-1,224,428.10	-1,224,428.10
Total Indirect Costs	-15,277.21	1,840,512.92	1,840,512.92
2003-2004 Direct Costs	3,977,648.56	3,366,091.49	3,366,091.49
2005-2006 Rate	0.00*	54.68*	54.68**

Comparison:			
2005-2006 Actual Direct Costs	3,225,420.84	2,923,985.21	2,923,985.21
Indirect costs based on rate multiplied by actual direct costs	0.00	438,597.78	730,996.30
2005-2006 Actual Indirect Costs	10,701.82	312,137.45	312,137.45
2003-2004 Fixed Carry Forward	19,804.96	-1,224,428.10	-1,224,428.10
Total Indirect Costs	-9,103.14	1,536,565.55	1,536,565.55
Over/(Under) Recovery	0.00	-1,097,967.77	-805,569.25

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	10,701.82	312,137.45	312,137.45
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,097,967.77	-805,569.25
Total Projected Indirect 2007-2008 (Numerator)	10,701.82	1,410,105.22	1,117,706.70
Direct Costs	3,225,420.84	2,923,985.21	2,923,985.21
Rate for 2007-2008	0.33*	48.23*	38.23**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 39905
Form R0418

Paramount Charter Academy
3624 S. Westnedge Avenue
Kalamazoo, MI 49008-2969

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	115,053.00	1,009,122.00	1,009,122.00
2003-2004 Fixed Carryforward	42,448.18	-1,857,646.65	-1,857,646.65
Total Indirect Costs	72,604.82	2,866,768.65	2,866,768.65
2003-2004 Direct Costs	3,920,838.00	3,026,769.00	3,026,769.00
2005-2006 Rate	1.85*	94.71*	94.71**

Comparison:			
2005-2006 Actual Direct Costs	4,830,725.00	4,050,408.00	4,050,408.00
Indirect costs based on rate multiplied by actual direct costs	89,368.41	607,561.20	1,012,602.00
2005-2006 Actual Indirect Costs	130,511.00	910,828.00	910,828.00
2003-2004 Fixed Carry Forward	42,448.18	-1,857,646.65	-1,857,646.65
Total Indirect Costs	88,062.82	2,768,474.65	2,768,474.65
Over/(Under) Recovery	1,305.59	-2,160,913.45	-1,755,872.65

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	130,511.00	910,828.00	910,828.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,305.59	-2,160,913.45	-1,755,872.65
Total Projected Indirect 2007-2008 (Numerator)	129,205.41	3,071,741.45	2,666,700.65
Direct Costs	4,830,725.00	4,050,408.00	4,050,408.00
Rate for 2007-2008	2.67*	75.84*	65.84**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 40020
Form R0418

Forest Area Community Schools
7741 Shippy Road SW
Fife Lake, MI 49633-9213

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	98,797.80	646,585.58	646,585.58
2003-2004 Fixed Carryforward	-88,894.97	-138,309.66	-138,309.66
Total Indirect Costs	187,692.77	784,895.24	784,895.24
2003-2004 Direct Costs	6,599,752.97	6,051,965.19	6,051,965.19
2005-2006 Rate	2.84*	12.97*	12.97**

Comparison:			
2005-2006 Actual Direct Costs	7,094,772.57	6,530,617.21	6,530,617.21
Indirect costs based on rate multiplied by actual direct costs	201,491.54	847,021.05	847,021.05
2005-2006 Actual Indirect Costs	110,988.06	675,143.42	675,143.42
2003-2004 Fixed Carry Forward	-88,894.97	-138,309.66	-138,309.66
Total Indirect Costs	199,883.03	813,453.08	813,453.08
Over/(Under) Recovery	1,608.51	33,567.97	33,567.97

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	110,988.06	675,143.42	675,143.42
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,608.51	33,567.97	33,567.97
Total Projected Indirect 2007-2008 (Numerator)	109,379.55	641,575.45	641,575.45
Direct Costs	7,094,772.57	6,530,617.21	6,530,617.21
Rate for 2007-2008	1.54*	9.82*	9.82**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 40040
Form R0418

Kalkaska Public Schools
P.O. Box 580
Kalkaska, MI 49646-0580

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	481,883.35	1,983,318.22	1,983,318.22
2003-2004 Fixed Carryforward	-168,268.19	-449,318.91	-449,318.91
Total Indirect Costs	650,151.54	2,432,637.13	2,432,637.13
2003-2004 Direct Costs	13,548,850.24	12,047,415.37	12,047,415.37
2005-2006 Rate	4.80*	20.19*	20.19**

Comparison:			
2005-2006 Actual Direct Costs	14,175,592.36	12,734,101.05	12,734,101.05
Indirect costs based on rate multiplied by actual direct costs	680,428.43	1,910,115.16	2,571,015.00
2005-2006 Actual Indirect Costs	439,167.15	1,880,658.46	1,880,658.46
2003-2004 Fixed Carry Forward	-168,268.19	-449,318.91	-449,318.91
Total Indirect Costs	607,435.34	2,329,977.37	2,329,977.37
Over/(Under) Recovery	72,993.09	-419,862.21	241,037.63

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	439,167.15	1,880,658.46	1,880,658.46
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	72,993.09	-419,862.21	241,037.63
Total Projected Indirect 2007-2008 (Numerator)	366,174.06	2,300,520.67	1,639,620.83
Direct Costs	14,175,592.36	12,734,101.05	12,734,101.05
Rate for 2007-2008	2.58*	18.07*	12.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 40060
Form R0418

Excelsior Township S/D #1
5521 M-72 NE
Kalkaska, MI 49646-9774

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	8,960.70	21,194.54	21,194.54
2003-2004 Fixed Carryforward	0.00	-7,449.12	-7,449.12
Total Indirect Costs	8,960.70	28,643.66	28,643.66
2003-2004 Direct Costs	213,779.64	201,545.80	201,545.80
2005-2006 Rate	4.19*	14.21*	14.21**

Comparison:			
2005-2006 Actual Direct Costs	269,080.83	254,962.35	254,962.35
Indirect costs based on rate multiplied by actual direct costs	11,274.49	36,230.15	36,230.15
2005-2006 Actual Indirect Costs	7,451.21	21,569.69	21,569.69
2003-2004 Fixed Carry Forward	0.00	-7,449.12	-7,449.12
Total Indirect Costs	7,451.21	29,018.81	29,018.81
Over/(Under) Recovery	3,823.28	7,211.34	7,211.34

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	7,451.21	21,569.69	21,569.69
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	3,823.28	7,211.34	7,211.34
Total Projected Indirect 2007-2008 (Numerator)	3,627.93	14,358.35	14,358.35
Direct Costs	269,080.83	254,962.35	254,962.35
Rate for 2007-2008	1.35*	5.63*	5.63**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41000
Form R0418

Kent ISD
2930 Knapp Street NE
Grand Rapids, MI 49525-4518

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,987,382.80	7,584,311.18	7,584,311.18
2003-2004 Fixed Carryforward	-471,509.76	-3,724,273.20	-3,724,273.20
Total Indirect Costs	4,458,892.56	11,308,584.38	11,308,584.38
2003-2004 Direct Costs	40,865,021.35	37,268,092.97	37,268,092.97
2005-2006 Rate	10.91*	30.34*	30.34**

Comparison:			
2005-2006 Actual Direct Costs	85,444,213.16	81,531,077.57	81,531,077.57
Indirect costs based on rate multiplied by actual direct costs	9,321,963.66	12,229,661.64	20,382,769.39
2005-2006 Actual Indirect Costs	2,915,146.55	6,828,282.14	6,828,282.14
2003-2004 Fixed Carry Forward	-471,509.76	-3,724,273.20	-3,724,273.20
Total Indirect Costs	3,386,656.31	10,552,555.34	10,552,555.34
Over/(Under) Recovery	5,935,307.35	1,677,106.30	9,830,214.05

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,915,146.55	6,828,282.14	6,828,282.14
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	5,935,307.35	1,677,106.30	9,830,214.05
Total Projected Indirect 2007-2008 (Numerator)	-3,020,160.80	5,151,175.84	-3,001,931.91
Direct Costs	85,444,213.16	81,531,077.57	81,531,077.57
Rate for 2007-2008	0.00*	6.32*	0.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41010
Form R0418

*** Final ***

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501-0117

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	8,184,936.39	33,470,578.83	33,470,578.83
2003-2004 Fixed Carryforward	52,116.59	-8,517,534.29	-8,517,534.29
Total Indirect Costs	8,132,819.80	41,988,113.12	41,988,113.12
2003-2004 Direct Costs	242,647,373.08	217,361,730.64	217,361,730.64
2005-2006 Rate	3.35*	19.32*	19.32**

Comparison:			
2005-2006 Actual Direct Costs	245,736,080.84	222,446,596.03	222,446,596.03
Indirect costs based on rate multiplied by actual direct costs	8,232,158.71	33,366,989.40	42,976,682.35
2005-2006 Actual Indirect Costs	7,942,200.54	31,231,685.35	31,231,685.35
2003-2004 Fixed Carry Forward	52,116.59	-8,517,534.29	-8,517,534.29
Total Indirect Costs	7,890,083.95	39,749,219.64	39,749,219.64
Over/(Under) Recovery	342,074.76	-6,382,230.24	3,227,462.71

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	7,942,200.54	31,231,685.35	31,231,685.35
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	342,074.76	-6,382,230.24	3,227,462.71
Total Projected Indirect 2007-2008 (Numerator)	7,600,125.78	37,613,915.59	28,004,222.64
Direct Costs	245,736,080.84	222,446,596.03	222,446,596.03
Rate for 2007-2008	3.09*	16.91*	12.59**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41020
Form R0418

Godwin Heights Public Schools
15 36th Street SW
Wyoming, MI 49548-2101

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	393,735.86	2,522,622.79	2,522,622.79
2003-2004 Fixed Carryforward	160,407.31	166,442.10	166,442.10
Total Indirect Costs	233,328.55	2,356,180.69	2,356,180.69
2003-2004 Direct Costs	22,599,546.68	20,470,659.75	20,470,659.75
2005-2006 Rate	1.03*	11.51*	11.51**

Comparison:			
2005-2006 Actual Direct Costs	24,313,351.67	21,671,059.37	21,671,059.37
Indirect costs based on rate multiplied by actual direct costs	250,427.52	2,494,338.93	2,494,338.93
2005-2006 Actual Indirect Costs	409,063.57	3,051,355.87	3,051,355.87
2003-2004 Fixed Carry Forward	160,407.31	166,442.10	166,442.10
Total Indirect Costs	248,656.26	2,884,913.77	2,884,913.77
Over/(Under) Recovery	1,771.26	-390,574.84	-390,574.84

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	409,063.57	3,051,355.87	3,051,355.87
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,771.26	-390,574.84	-390,574.84
Total Projected Indirect 2007-2008 (Numerator)	407,292.31	3,441,930.71	3,441,930.71
Direct Costs	24,313,351.67	21,671,059.37	21,671,059.37
Rate for 2007-2008	1.68*	15.88*	15.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41025
Form R0418

Northview Public School District
4365 Hunsberger Drive NE
Grand Rapids, MI 49525-6128

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	659,087.79	3,281,670.41	3,281,670.41
2003-2004 Fixed Carryforward	-165,650.32	-95,682.12	-95,682.12
Total Indirect Costs	824,738.11	3,377,352.53	3,377,352.53
2003-2004 Direct Costs	25,699,868.33	23,077,285.71	23,077,285.71
2005-2006 Rate	3.21*	14.63*	14.63**

Comparison:			
2005-2006 Actual Direct Costs	27,093,614.65	24,432,147.47	24,432,147.47
Indirect costs based on rate multiplied by actual direct costs	869,705.03	3,574,423.17	3,574,423.17
2005-2006 Actual Indirect Costs	908,734.97	3,570,202.15	3,570,202.15
2003-2004 Fixed Carry Forward	-165,650.32	-95,682.12	-95,682.12
Total Indirect Costs	1,074,385.29	3,665,884.27	3,665,884.27
Over/(Under) Recovery	-204,680.26	-91,461.10	-91,461.10

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	908,734.97	3,570,202.15	3,570,202.15
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-204,680.26	-91,461.10	-91,461.10
Total Projected Indirect 2007-2008 (Numerator)	1,113,415.23	3,661,663.25	3,661,663.25
Direct Costs	27,093,614.65	24,432,147.47	24,432,147.47
Rate for 2007-2008	4.11*	14.99*	14.99**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41026
Form R0418

Wyoming Public Schools
3575 Gladiola Street SW
Wyoming, MI 49519-3264

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,220,832.40	4,954,609.62	4,954,609.62
2003-2004 Fixed Carryforward	565,439.36	636,447.20	636,447.20
Total Indirect Costs	655,393.04	4,318,162.42	4,318,162.42
2003-2004 Direct Costs	46,244,423.24	42,510,646.02	42,510,646.02
2005-2006 Rate	1.42*	10.16*	10.16**

Comparison:			
2005-2006 Actual Direct Costs	49,494,852.10	44,600,872.29	44,600,872.29
Indirect costs based on rate multiplied by actual direct costs	702,826.90	4,531,448.62	4,531,448.62
2005-2006 Actual Indirect Costs	1,621,407.51	6,515,387.32	6,515,387.32
2003-2004 Fixed Carry Forward	565,439.36	636,447.20	636,447.20
Total Indirect Costs	1,055,968.15	5,878,940.12	5,878,940.12
Over/(Under) Recovery	-353,141.25	-1,347,491.50	-1,347,491.50

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,621,407.51	6,515,387.32	6,515,387.32
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-353,141.25	-1,347,491.50	-1,347,491.50
Total Projected Indirect 2007-2008 (Numerator)	1,974,548.76	7,862,878.82	7,862,878.82
Direct Costs	49,494,852.10	44,600,872.29	44,600,872.29
Rate for 2007-2008	3.99*	17.63*	17.63**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41040
Form R0418

Byron Center Public Schools
8542 Byron Center Avenue
Byron Center, MI 49315-2500

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	695,133.49	3,457,037.31	3,457,037.31
2003-2004 Fixed Carryforward	-364,735.24	-856,504.87	-856,504.87
Total Indirect Costs	1,059,868.73	4,313,542.18	4,313,542.18
2003-2004 Direct Costs	23,837,406.76	21,075,502.94	21,075,502.94
2005-2006 Rate	4.45*	20.47*	20.47**

Comparison:			
2005-2006 Actual Direct Costs	27,813,642.83	24,338,583.68	24,338,583.68
Indirect costs based on rate multiplied by actual direct costs	1,237,707.11	3,650,787.55	4,982,108.08
2005-2006 Actual Indirect Costs	735,306.95	4,210,366.10	4,210,366.10
2003-2004 Fixed Carry Forward	-364,735.24	-856,504.87	-856,504.87
Total Indirect Costs	1,100,042.19	5,066,870.97	5,066,870.97
Over/(Under) Recovery	137,664.92	-1,416,083.42	-84,762.89

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	735,306.95	4,210,366.10	4,210,366.10
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	137,664.92	-1,416,083.42	-84,762.89
Total Projected Indirect 2007-2008 (Numerator)	597,642.03	5,626,449.52	4,295,128.99
Direct Costs	27,813,642.83	24,338,583.68	24,338,583.68
Rate for 2007-2008	2.15*	23.12*	17.65**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41050
Form R0418

Caledonia Community Schools
9753 Duncan Lake Ave.
Caledonia, MI 49316-9487

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	984,330.18	4,225,384.49	4,225,384.49
2003-2004 Fixed Carryforward	-615,743.39	-597,974.84	-597,974.84
Total Indirect Costs	1,600,073.57	4,823,359.33	4,823,359.33
2003-2004 Direct Costs	28,765,556.45	25,524,502.14	25,524,502.14
2005-2006 Rate	5.56*	18.90*	18.90**

Comparison:			
2005-2006 Actual Direct Costs	32,825,725.62	28,531,632.81	28,531,632.81
Indirect costs based on rate multiplied by actual direct costs	1,825,110.34	4,279,744.92	5,392,478.60
2005-2006 Actual Indirect Costs	1,105,565.19	5,399,658.00	5,399,658.00
2003-2004 Fixed Carry Forward	-615,743.39	-597,974.84	-597,974.84
Total Indirect Costs	1,721,308.58	5,997,632.84	5,997,632.84
Over/(Under) Recovery	103,801.76	-1,717,887.92	-605,154.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,105,565.19	5,399,658.00	5,399,658.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	103,801.76	-1,717,887.92	-605,154.24
Total Projected Indirect 2007-2008 (Numerator)	1,001,763.43	7,117,545.92	6,004,812.24
Direct Costs	32,825,725.62	28,531,632.81	28,531,632.81
Rate for 2007-2008	3.05*	24.95*	21.05**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41070
Form R0418

Cedar Springs Public Schools
204 E. Muskegon Street
Cedar Springs, MI 49319-9599

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	969,564.30	3,137,391.53	3,137,391.53
2003-2004 Fixed Carryforward	-366,877.45	-191,278.15	-191,278.15
Total Indirect Costs	1,336,441.75	3,328,669.68	3,328,669.68
2003-2004 Direct Costs	25,032,564.19	22,864,736.96	22,864,736.96
2005-2006 Rate	5.34*	14.56*	14.56**

Comparison:			
2005-2006 Actual Direct Costs	28,927,852.47	26,258,708.85	26,258,708.85
Indirect costs based on rate multiplied by actual direct costs	1,544,747.32	3,823,268.01	3,823,268.01
2005-2006 Actual Indirect Costs	1,303,166.17	3,972,309.79	3,972,309.79
2003-2004 Fixed Carry Forward	-366,877.45	-191,278.15	-191,278.15
Total Indirect Costs	1,670,043.62	4,163,587.94	4,163,587.94
Over/(Under) Recovery	-125,296.30	-340,319.93	-340,319.93

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,303,166.17	3,972,309.79	3,972,309.79
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-125,296.30	-340,319.93	-340,319.93
Total Projected Indirect 2007-2008 (Numerator)	1,428,462.47	4,312,629.72	4,312,629.72
Direct Costs	28,927,852.47	26,258,708.85	26,258,708.85
Rate for 2007-2008	4.94*	16.42*	16.42**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41080
Form R0418

Comstock Park Public Schools
P.O. Box 800
Comstock Park, MI 49321-0800

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	515,096.20	2,172,983.16	2,172,983.16
2003-2004 Fixed Carryforward	-298,730.58	-165,665.69	-165,665.69
Total Indirect Costs	813,826.78	2,338,648.85	2,338,648.85
2003-2004 Direct Costs	17,197,388.38	15,539,501.42	15,539,501.42
2005-2006 Rate	4.73*	15.05*	15.05**

Comparison:			
2005-2006 Actual Direct Costs	19,143,164.86	17,298,865.46	17,298,865.46
Indirect costs based on rate multiplied by actual direct costs	905,471.70	2,594,829.82	2,603,479.25
2005-2006 Actual Indirect Costs	569,978.79	2,414,278.19	2,414,278.19
2003-2004 Fixed Carry Forward	-298,730.58	-165,665.69	-165,665.69
Total Indirect Costs	868,709.37	2,579,943.88	2,579,943.88
Over/(Under) Recovery	36,762.33	14,885.94	23,535.37

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	569,978.79	2,414,278.19	2,414,278.19
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	36,762.33	14,885.94	23,535.37
Total Projected Indirect 2007-2008 (Numerator)	533,216.46	2,399,392.25	2,390,742.82
Direct Costs	19,143,164.86	17,298,865.46	17,298,865.46
Rate for 2007-2008	2.79*	13.87*	13.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41090
Form R0418

*** Final ***

East Grand Rapids Public Schools
2915 Hall Street SE
Grand Rapids, MI 49506-3111

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	644,737.63	3,417,051.81	3,417,051.81
2003-2004 Fixed Carryforward	-82,817.13	-747,498.50	-747,498.50
Total Indirect Costs	727,554.76	4,164,550.31	4,164,550.31
2003-2004 Direct Costs	22,772,982.94	20,000,668.76	20,000,668.76
2005-2006 Rate	3.19*	20.82*	20.82**

Comparison:			
2005-2006 Actual Direct Costs	25,291,890.96	22,207,605.71	22,207,605.71
Indirect costs based on rate multiplied by actual direct costs	806,811.32	3,331,140.86	4,623,623.51
2005-2006 Actual Indirect Costs	732,808.69	3,817,093.94	3,817,093.94
2003-2004 Fixed Carry Forward	-82,817.13	-747,498.50	-747,498.50
Total Indirect Costs	815,625.82	4,564,592.44	4,564,592.44
Over/(Under) Recovery	-8,814.50	-1,233,451.58	59,031.07

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	732,808.69	3,817,093.94	3,817,093.94
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-8,814.50	-1,233,451.58	59,031.07
Total Projected Indirect 2007-2008 (Numerator)	741,623.19	5,050,545.52	3,758,062.87
Direct Costs	25,291,890.96	22,207,605.71	22,207,605.71
Rate for 2007-2008	2.93*	22.74*	16.92**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41110
Form R0418

Forest Hills Public Schools
6590 Cascade Road SE
Grand Rapids, MI 49546-6497

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,532,159.01	12,065,797.32	12,065,797.32
2003-2004 Fixed Carryforward	-116,778.53	-7,621,924.50	-7,621,924.50
Total Indirect Costs	3,648,937.54	19,687,721.82	19,687,721.82
2003-2004 Direct Costs	80,439,010.43	71,905,372.12	71,905,372.12
2005-2006 Rate	4.54*	27.38*	27.38**

Comparison:			
2005-2006 Actual Direct Costs	89,600,501.73	80,133,576.27	80,133,576.27
Indirect costs based on rate multiplied by actual direct costs	4,067,862.78	12,020,036.44	20,033,394.07
2005-2006 Actual Indirect Costs	3,196,649.04	12,663,574.50	12,663,574.50
2003-2004 Fixed Carry Forward	-116,778.53	-7,621,924.50	-7,621,924.50
Total Indirect Costs	3,313,427.57	20,285,499.00	20,285,499.00
Over/(Under) Recovery	754,435.21	-8,265,462.56	-252,104.93

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,196,649.04	12,663,574.50	12,663,574.50
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	754,435.21	-8,265,462.56	-252,104.93
Total Projected Indirect 2007-2008 (Numerator)	2,442,213.83	20,929,037.06	12,915,679.43
Direct Costs	89,600,501.73	80,133,576.27	80,133,576.27
Rate for 2007-2008	2.73*	26.12*	16.12**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41120
Form R0418

Godfrey-Lee Public Schools
963 Joosten St SW
Wyoming, MI 49509-1464

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	492,898.62	1,680,558.67	1,680,558.67
2003-2004 Fixed Carryforward	-201,021.27	-282,573.26	-282,573.26
Total Indirect Costs	693,919.89	1,963,131.93	1,963,131.93
2003-2004 Direct Costs	12,804,944.47	11,617,284.42	11,617,284.42
2005-2006 Rate	5.42*	16.90*	16.90**

Comparison:			
2005-2006 Actual Direct Costs	14,167,636.51	12,814,194.29	12,814,194.29
Indirect costs based on rate multiplied by actual direct costs	767,885.90	1,922,129.14	2,165,598.84
2005-2006 Actual Indirect Costs	557,425.78	1,910,868.00	1,910,868.00
2003-2004 Fixed Carry Forward	-201,021.27	-282,573.26	-282,573.26
Total Indirect Costs	758,447.05	2,193,441.26	2,193,441.26
Over/(Under) Recovery	9,438.85	-271,312.12	-27,842.42

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	557,425.78	1,910,868.00	1,910,868.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	9,438.85	-271,312.12	-27,842.42
Total Projected Indirect 2007-2008 (Numerator)	547,986.93	2,182,180.12	1,938,710.42
Direct Costs	14,167,636.51	12,814,194.29	12,814,194.29
Rate for 2007-2008	3.87*	17.03*	15.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41130
Form R0418

*** Final ***

Grandville Public Schools
3131 Barrett Avenue SW
Grandville, MI 49418-1688

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,477,319.99	6,041,354.41	6,041,354.41
2003-2004 Fixed Carryforward	-673,201.68	-656,041.85	-656,041.85
Total Indirect Costs	2,150,521.67	6,697,396.26	6,697,396.26
2003-2004 Direct Costs	44,821,744.69	40,257,710.27	40,257,710.27
2005-2006 Rate	4.80*	16.64*	16.64**

Comparison:			
2005-2006 Actual Direct Costs	48,059,062.23	42,925,927.38	42,925,927.38
Indirect costs based on rate multiplied by actual direct costs	2,306,834.99	6,438,889.11	7,142,874.32
2005-2006 Actual Indirect Costs	1,385,410.17	6,518,545.02	6,518,545.02
2003-2004 Fixed Carry Forward	-673,201.68	-656,041.85	-656,041.85
Total Indirect Costs	2,058,611.85	7,174,586.87	7,174,586.87
Over/(Under) Recovery	248,223.14	-735,697.76	-31,712.55

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,385,410.17	6,518,545.02	6,518,545.02
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	248,223.14	-735,697.76	-31,712.55
Total Projected Indirect 2007-2008 (Numerator)	1,137,187.03	7,254,242.78	6,550,257.57
Direct Costs	48,059,062.23	42,925,927.38	42,925,927.38
Rate for 2007-2008	2.37*	16.90*	15.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41140
Form R0418

*** Final ***

Kelloggsville Public Schools
242 52nd Street SE
Grand Rapids, MI 49548-5899

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	325,832.82	1,665,995.36	1,665,995.36
2003-2004 Fixed Carryforward	-95,781.58	121,874.58	121,874.58
Total Indirect Costs	421,614.40	1,544,120.78	1,544,120.78
2003-2004 Direct Costs	16,064,366.36	14,724,203.82	14,724,203.82
2005-2006 Rate	2.62*	10.49*	10.49**

Comparison:			
2005-2006 Actual Direct Costs	18,210,540.11	16,548,743.18	16,548,743.18
Indirect costs based on rate multiplied by actual direct costs	477,116.15	1,735,963.16	1,735,963.16
2005-2006 Actual Indirect Costs	464,898.99	2,126,695.92	2,126,695.92
2003-2004 Fixed Carry Forward	-95,781.58	121,874.58	121,874.58
Total Indirect Costs	560,680.57	2,004,821.34	2,004,821.34
Over/(Under) Recovery	-83,564.42	-268,858.18	-268,858.18

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	464,898.99	2,126,695.92	2,126,695.92
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-83,564.42	-268,858.18	-268,858.18
Total Projected Indirect 2007-2008 (Numerator)	548,463.41	2,395,554.10	2,395,554.10
Direct Costs	18,210,540.11	16,548,743.18	16,548,743.18
Rate for 2007-2008	3.01*	14.48*	14.48**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41145
Form R0418

Kenowa Hills Public Schools
2325 4 Mile Road NW
Grand Rapids, MI 49544-9704

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	998,193.72	4,143,265.84	4,143,265.84
2003-2004 Fixed Carryforward	7,867.58	-823,748.20	-823,748.20
Total Indirect Costs	990,326.14	4,967,014.04	4,967,014.04
2003-2004 Direct Costs	29,496,309.72	26,351,237.60	26,351,237.60
2005-2006 Rate	3.36*	18.85*	18.85**

Comparison:			
2005-2006 Actual Direct Costs	28,565,945.43	25,524,849.84	25,524,849.84
Indirect costs based on rate multiplied by actual direct costs	959,815.77	3,828,727.48	4,811,434.19
2005-2006 Actual Indirect Costs	933,180.17	3,974,275.76	3,974,275.76
2003-2004 Fixed Carry Forward	7,867.58	-823,748.20	-823,748.20
Total Indirect Costs	925,312.59	4,798,023.96	4,798,023.96
Over/(Under) Recovery	34,503.18	-969,296.48	13,410.23

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	933,180.17	3,974,275.76	3,974,275.76
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	34,503.18	-969,296.48	13,410.23
Total Projected Indirect 2007-2008 (Numerator)	898,676.99	4,943,572.24	3,960,865.53
Direct Costs	28,565,945.43	25,524,849.84	25,524,849.84
Rate for 2007-2008	3.15*	19.37*	15.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41150
Form R0418

Kent City Community Schools
200 Clover Street
Kent City, MI 49330-9401

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	262,135.70	1,312,236.18	1,312,236.18
2003-2004 Fixed Carryforward	-91,600.73	-121,744.27	-121,744.27
Total Indirect Costs	353,736.43	1,433,980.45	1,433,980.45
2003-2004 Direct Costs	11,046,468.43	9,996,367.95	9,996,367.95
2005-2006 Rate	3.20*	14.35*	14.35**

Comparison:			
2005-2006 Actual Direct Costs	11,385,142.85	10,118,463.92	10,118,463.92
Indirect costs based on rate multiplied by actual direct costs	364,324.57	1,451,999.57	1,451,999.57
2005-2006 Actual Indirect Costs	310,860.69	1,577,539.62	1,577,539.62
2003-2004 Fixed Carry Forward	-91,600.73	-121,744.27	-121,744.27
Total Indirect Costs	402,461.42	1,699,283.89	1,699,283.89
Over/(Under) Recovery	-38,136.85	-247,284.32	-247,284.32

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	310,860.69	1,577,539.62	1,577,539.62
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-38,136.85	-247,284.32	-247,284.32
Total Projected Indirect 2007-2008 (Numerator)	348,997.54	1,824,823.94	1,824,823.94
Direct Costs	11,385,142.85	10,118,463.92	10,118,463.92
Rate for 2007-2008	3.07*	18.03*	18.03**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41160
Form R0418

Kentwood Public Schools
5820 Eastern Avenue SE
Kentwood, MI 49508-6200

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,394,799.72	7,832,002.30	7,832,002.30
2003-2004 Fixed Carryforward	-496,056.33	-547,370.67	-547,370.67
Total Indirect Costs	1,890,856.05	8,379,372.97	8,379,372.97
2003-2004 Direct Costs	71,854,203.82	65,417,001.24	65,417,001.24
2005-2006 Rate	2.63*	12.81*	12.81**

Comparison:			
2005-2006 Actual Direct Costs	78,089,160.00	70,637,068.05	70,637,068.05
Indirect costs based on rate multiplied by actual direct costs	2,053,744.91	9,048,608.42	9,048,608.42
2005-2006 Actual Indirect Costs	1,501,632.10	8,953,724.05	8,953,724.05
2003-2004 Fixed Carry Forward	-496,056.33	-547,370.67	-547,370.67
Total Indirect Costs	1,997,688.43	9,501,094.72	9,501,094.72
Over/(Under) Recovery	56,056.48	-452,486.30	-452,486.30

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,501,632.10	8,953,724.05	8,953,724.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	56,056.48	-452,486.30	-452,486.30
Total Projected Indirect 2007-2008 (Numerator)	1,445,575.62	9,406,210.35	9,406,210.35
Direct Costs	78,089,160.00	70,637,068.05	70,637,068.05
Rate for 2007-2008	1.85*	13.32*	13.32**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41170
Form R0418

Lowell Area Schools
300 High Street
Lowell, MI 49331-1478

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	855,337.24	3,500,752.08	3,500,752.08
2003-2004 Fixed Carryforward	-187,882.16	-176,468.90	-176,468.90
Total Indirect Costs	1,043,219.40	3,677,220.98	3,677,220.98
2003-2004 Direct Costs	29,577,712.76	26,932,297.92	26,932,297.92
2005-2006 Rate	3.53*	13.65*	13.65**

Comparison:			
2005-2006 Actual Direct Costs	31,017,680.85	28,022,279.62	28,022,279.62
Indirect costs based on rate multiplied by actual direct costs	1,094,924.13	3,825,041.17	3,825,041.17
2005-2006 Actual Indirect Costs	1,037,003.07	4,032,404.30	4,032,404.30
2003-2004 Fixed Carry Forward	-187,882.16	-176,468.90	-176,468.90
Total Indirect Costs	1,224,885.23	4,208,873.20	4,208,873.20
Over/(Under) Recovery	-129,961.10	-383,832.03	-383,832.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,037,003.07	4,032,404.30	4,032,404.30
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-129,961.10	-383,832.03	-383,832.03
Total Projected Indirect 2007-2008 (Numerator)	1,166,964.17	4,416,236.33	4,416,236.33
Direct Costs	31,017,680.85	28,022,279.62	28,022,279.62
Rate for 2007-2008	3.76*	15.76*	15.76**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41210
Form R0418

Rockford Public Schools
350 N. Main Street
Rockford, MI 49341-1092

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,449,506.67	8,196,022.23	8,196,022.23
2003-2004 Fixed Carryforward	-1,424,491.86	-1,543,874.89	-1,543,874.89
Total Indirect Costs	3,873,998.53	9,739,897.12	9,739,897.12
2003-2004 Direct Costs	55,204,351.88	49,457,836.32	49,457,836.32
2005-2006 Rate	7.02*	19.69*	19.69**

Comparison:			
2005-2006 Actual Direct Costs	63,317,590.89	56,719,185.87	56,719,185.87
Indirect costs based on rate multiplied by actual direct costs	4,444,894.88	8,507,877.88	11,168,007.70
2005-2006 Actual Indirect Costs	2,760,296.42	9,358,701.44	9,358,701.44
2003-2004 Fixed Carry Forward	-1,424,491.86	-1,543,874.89	-1,543,874.89
Total Indirect Costs	4,184,788.28	10,902,576.33	10,902,576.33
Over/(Under) Recovery	260,106.60	-2,394,698.45	265,431.37

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,760,296.42	9,358,701.44	9,358,701.44
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	260,106.60	-2,394,698.45	265,431.37
Total Projected Indirect 2007-2008 (Numerator)	2,500,189.82	11,753,399.89	9,093,270.07
Direct Costs	63,317,590.89	56,719,185.87	56,719,185.87
Rate for 2007-2008	3.95*	20.72*	16.03**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41240
Form R0418

Sparta Area Schools
465 S. Union Street
Sparta, MI 49345-1503

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	400,634.32	2,129,128.63	2,129,128.63
2003-2004 Fixed Carryforward	-3,867.86	-194,365.17	-194,365.17
Total Indirect Costs	404,502.18	2,323,493.80	2,323,493.80
2003-2004 Direct Costs	22,678,933.00	20,950,438.69	20,950,438.69
2005-2006 Rate	1.78*	11.09*	11.09**

Comparison:			
2005-2006 Actual Direct Costs	24,395,897.53	22,577,498.76	22,577,498.76
Indirect costs based on rate multiplied by actual direct costs	434,246.98	2,503,844.61	2,503,844.61
2005-2006 Actual Indirect Costs	368,383.35	2,186,782.12	2,186,782.12
2003-2004 Fixed Carry Forward	-3,867.86	-194,365.17	-194,365.17
Total Indirect Costs	372,251.21	2,381,147.29	2,381,147.29
Over/(Under) Recovery	61,995.77	122,697.32	122,697.32

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	368,383.35	2,186,782.12	2,186,782.12
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	61,995.77	122,697.32	122,697.32
Total Projected Indirect 2007-2008 (Numerator)	306,387.58	2,064,084.80	2,064,084.80
Direct Costs	24,395,897.53	22,577,498.76	22,577,498.76
Rate for 2007-2008	1.26*	9.14*	9.14**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41901
Form R0418

New Branches School
256 Alger Street SE
Grand Rapids, MI 49507-3409

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	16,680.09	200,616.32	200,616.32
2003-2004 Fixed Carryforward	20,437.76	-316,079.26	-316,079.26
Total Indirect Costs	-3,757.67	516,695.58	516,695.58
2003-2004 Direct Costs	1,026,676.65	842,740.42	842,740.42
2005-2006 Rate	0.00*	61.31*	61.31**

Comparison:			
2005-2006 Actual Direct Costs	1,130,960.41	943,854.83	943,854.83
Indirect costs based on rate multiplied by actual direct costs	0.00	141,578.22	235,963.71
2005-2006 Actual Indirect Costs	27,615.47	214,721.05	214,721.05
2003-2004 Fixed Carry Forward	20,437.76	-316,079.26	-316,079.26
Total Indirect Costs	7,177.71	530,800.31	530,800.31
Over/(Under) Recovery	0.00	-389,222.09	-294,836.60

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	27,615.47	214,721.05	214,721.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-389,222.09	-294,836.60
Total Projected Indirect 2007-2008 (Numerator)	27,615.47	603,943.14	509,557.65
Direct Costs	1,130,960.41	943,854.83	943,854.83
Rate for 2007-2008	2.44*	63.99*	53.99**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41902
Form R0418

Horizons Community High School
1585 36th Street SW
Wyoming, MI 49509

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	161,602.20	161,602.20
2003-2004 Fixed Carryforward	68,785.86	-17,640.73	-17,640.73
Total Indirect Costs	-68,785.86	179,242.93	179,242.93
2003-2004 Direct Costs	1,491,151.99	1,329,549.79	1,329,549.79
2005-2006 Rate	0.00*	13.48*	13.48**

Comparison:			
2005-2006 Actual Direct Costs	1,638,570.58	1,425,530.66	1,425,530.66
Indirect costs based on rate multiplied by actual direct costs	0.00	192,161.53	192,161.53
2005-2006 Actual Indirect Costs	14,190.00	227,229.92	227,229.92
2003-2004 Fixed Carry Forward	68,785.86	-17,640.73	-17,640.73
Total Indirect Costs	-54,595.86	244,870.65	244,870.65
Over/(Under) Recovery	0.00	-52,709.12	-52,709.12

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	14,190.00	227,229.92	227,229.92
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-52,709.12	-52,709.12
Total Projected Indirect 2007-2008 (Numerator)	14,190.00	279,939.04	279,939.04
Direct Costs	1,638,570.58	1,425,530.66	1,425,530.66
Rate for 2007-2008	0.87*	19.64*	19.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41904
Form R0418

*** Final ***

West MI Academy of Environmental Science
4463 Leonard Street NW
Walker, MI 49534

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	21,840.00	331,527.89	331,527.89
2003-2004 Fixed Carryforward	2,456.57	-103,286.13	-103,286.13
Total Indirect Costs	19,383.43	434,814.02	434,814.02
2003-2004 Direct Costs	2,825,182.45	2,515,494.56	2,515,494.56
2005-2006 Rate	0.69*	17.29*	17.29**

Comparison:			
2005-2006 Actual Direct Costs	2,606,010.00	2,408,517.94	2,408,517.94
Indirect costs based on rate multiplied by actual direct costs	17,981.47	361,277.69	416,432.75
2005-2006 Actual Indirect Costs	0.00	197,492.06	197,492.06
2003-2004 Fixed Carry Forward	2,456.57	-103,286.13	-103,286.13
Total Indirect Costs	-2,456.57	300,778.19	300,778.19
Over/(Under) Recovery	20,438.04	60,499.50	115,654.56

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	197,492.06	197,492.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	20,438.04	60,499.50	115,654.56
Total Projected Indirect 2007-2008 (Numerator)	-20,438.04	136,992.56	81,837.50
Direct Costs	2,606,010.00	2,408,517.94	2,408,517.94
Rate for 2007-2008	0.00*	5.69*	3.40**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41905
Form R0418

Excel Charter Academy
4201 Breton Road SE
Grand Rapids, MI 49512-3857

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	206,116.00	1,199,710.00	1,199,710.00
2003-2004 Fixed Carryforward	64,597.51	-2,870,714.10	-2,870,714.10
Total Indirect Costs	141,518.49	4,070,424.10	4,070,424.10
2003-2004 Direct Costs	4,621,160.00	3,627,566.00	3,627,566.00
2005-2006 Rate	3.06*	112.21*	112.21**

Comparison:			
2005-2006 Actual Direct Costs	5,475,387.00	4,428,710.00	4,428,710.00
Indirect costs based on rate multiplied by actual direct costs	167,546.84	664,306.50	1,107,177.50
2005-2006 Actual Indirect Costs	150,617.00	1,197,294.00	1,197,294.00
2003-2004 Fixed Carry Forward	64,597.51	-2,870,714.10	-2,870,714.10
Total Indirect Costs	86,019.49	4,068,008.10	4,068,008.10
Over/(Under) Recovery	81,527.35	-3,403,701.60	-2,960,830.60

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	150,617.00	1,197,294.00	1,197,294.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	81,527.35	-3,403,701.60	-2,960,830.60
Total Projected Indirect 2007-2008 (Numerator)	69,089.65	4,600,995.60	4,158,124.60
Direct Costs	5,475,387.00	4,428,710.00	4,428,710.00
Rate for 2007-2008	1.26*	103.89*	93.89**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41908
Form R0418

Byron Center Charter School
9930 Burlingame Avenue SW
Byron Center, MI 49315-8631

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	22,470.02	92,505.43	92,505.43
2003-2004 Fixed Carryforward	0.00	-25,279.40	-25,279.40
Total Indirect Costs	22,470.02	117,784.83	117,784.83
2003-2004 Direct Costs	1,050,293.17	980,257.76	980,257.76
2005-2006 Rate	2.14*	12.02*	12.02**

Comparison:			
2005-2006 Actual Direct Costs	1,093,622.45	1,000,610.90	1,000,610.90
Indirect costs based on rate multiplied by actual direct costs	23,403.52	120,273.43	120,273.43
2005-2006 Actual Indirect Costs	4,664.16	97,675.71	97,675.71
2003-2004 Fixed Carry Forward	0.00	-25,279.40	-25,279.40
Total Indirect Costs	4,664.16	122,955.11	122,955.11
Over/(Under) Recovery	18,739.36	-2,681.68	-2,681.68

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	4,664.16	97,675.71	97,675.71
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	18,739.36	-2,681.68	-2,681.68
Total Projected Indirect 2007-2008 (Numerator)	-14,075.20	100,357.39	100,357.39
Direct Costs	1,093,622.45	1,000,610.90	1,000,610.90
Rate for 2007-2008	0.00*	10.03*	10.03**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41909
Form R0418

Vista Charter Academy
711 32nd Street SE
Wyoming, MI 49548-2307

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	135,344.00	1,134,802.00	1,134,802.00
2003-2004 Fixed Carryforward	24,861.75	-1,718,985.95	-1,718,985.95
Total Indirect Costs	110,482.25	2,853,787.95	2,853,787.95
2003-2004 Direct Costs	4,329,885.00	3,330,427.00	3,330,427.00
2005-2006 Rate	2.55*	85.69*	85.69**

Comparison:			
2005-2006 Actual Direct Costs	5,567,308.00	4,555,761.00	4,555,761.00
Indirect costs based on rate multiplied by actual direct costs	141,966.35	683,364.15	1,138,940.25
2005-2006 Actual Indirect Costs	124,602.00	1,136,149.00	1,136,149.00
2003-2004 Fixed Carry Forward	24,861.75	-1,718,985.95	-1,718,985.95
Total Indirect Costs	99,740.25	2,855,134.95	2,855,134.95
Over/(Under) Recovery	42,226.10	-2,171,770.80	-1,716,194.70

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	124,602.00	1,136,149.00	1,136,149.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	42,226.10	-2,171,770.80	-1,716,194.70
Total Projected Indirect 2007-2008 (Numerator)	82,375.90	3,307,919.80	2,852,343.70
Direct Costs	5,567,308.00	4,555,761.00	4,555,761.00
Rate for 2007-2008	1.48*	72.61*	62.61**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41910
Form R0418

Vanguard Charter Academy
1620 52nd Street SW
Wyoming, MI 49519-9629

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	161,947.00	1,140,820.00	1,140,820.00
2003-2004 Fixed Carryforward	-37,137.67	-2,071,142.45	-2,071,142.45
Total Indirect Costs	199,084.67	3,211,962.45	3,211,962.45
2003-2004 Direct Costs	4,303,770.00	3,324,897.00	3,324,897.00
2005-2006 Rate	4.63*	96.60*	96.60**

Comparison:			
2005-2006 Actual Direct Costs	5,197,815.00	4,195,046.00	4,195,046.00
Indirect costs based on rate multiplied by actual direct costs	240,658.83	629,256.90	1,048,761.50
2005-2006 Actual Indirect Costs	114,104.00	1,116,873.00	1,116,873.00
2003-2004 Fixed Carry Forward	-37,137.67	-2,071,142.45	-2,071,142.45
Total Indirect Costs	151,241.67	3,188,015.45	3,188,015.45
Over/(Under) Recovery	89,417.16	-2,558,758.55	-2,139,253.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	114,104.00	1,116,873.00	1,116,873.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	89,417.16	-2,558,758.55	-2,139,253.95
Total Projected Indirect 2007-2008 (Numerator)	24,686.84	3,675,631.55	3,256,126.95
Direct Costs	5,197,815.00	4,195,046.00	4,195,046.00
Rate for 2007-2008	0.47*	87.62*	77.62**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41911
Form R0418

Grattan Academy
12047 Old Belding Road
Belding, MI 48809-9367

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	15,997.90	233,210.38	233,210.38
2003-2004 Fixed Carryforward	0.00	-172,862.72	-172,862.72
Total Indirect Costs	15,997.90	406,073.10	406,073.10
2003-2004 Direct Costs	1,219,309.42	1,002,096.94	1,002,096.94
2005-2006 Rate	1.31*	40.52*	40.52**

Comparison:			
2005-2006 Actual Direct Costs	1,368,729.42	1,216,248.29	1,216,248.29
Indirect costs based on rate multiplied by actual direct costs	17,930.36	182,437.24	304,062.07
2005-2006 Actual Indirect Costs	14,286.84	166,767.97	166,767.97
2003-2004 Fixed Carry Forward	0.00	-172,862.72	-172,862.72
Total Indirect Costs	14,286.84	339,630.69	339,630.69
Over/(Under) Recovery	3,643.52	-157,193.45	-35,568.62

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	14,286.84	166,767.97	166,767.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	3,643.52	-157,193.45	-35,568.62
Total Projected Indirect 2007-2008 (Numerator)	10,643.32	323,961.42	202,336.59
Direct Costs	1,368,729.42	1,216,248.29	1,216,248.29
Rate for 2007-2008	0.78*	26.64*	16.64**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41913
Form R0418

Gateway Middle/High School
311 State Street SE
Grand Rapids, MI 49503-4312

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	12,550.00	291,712.00	291,712.00
2003-2004 Fixed Carryforward	-2,798.63	-462,292.05	-462,292.05
Total Indirect Costs	15,348.63	754,004.05	754,004.05
2003-2004 Direct Costs	1,333,075.00	1,053,913.00	1,053,913.00
2005-2006 Rate	1.15*	71.54*	71.54**

Comparison:			
2005-2006 Actual Direct Costs	1,096,474.11	1,002,064.23	1,002,064.23
Indirect costs based on rate multiplied by actual direct costs	12,609.45	150,309.63	250,516.06
2005-2006 Actual Indirect Costs	12,297.70	106,707.58	106,707.58
2003-2004 Fixed Carry Forward	-2,798.63	-462,292.05	-462,292.05
Total Indirect Costs	15,096.33	568,999.63	568,999.63
Over/(Under) Recovery	-2,486.88	-418,690.00	-318,483.57

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	12,297.70	106,707.58	106,707.58
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-2,486.88	-418,690.00	-318,483.57
Total Projected Indirect 2007-2008 (Numerator)	14,784.58	525,397.58	425,191.15
Direct Costs	1,096,474.11	1,002,064.23	1,002,064.23
Rate for 2007-2008	1.35*	52.43*	42.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41914
Form R0418

Knapp Charter Academy
1759 Leffingwell Avenue NE
Grand Rapids, MI 49525-4531

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	267,976.00	1,187,272.00	1,187,272.00
2003-2004 Fixed Carryforward	64,323.16	-2,170,023.45	-2,170,023.45
Total Indirect Costs	203,652.84	3,357,295.45	3,357,295.45
2003-2004 Direct Costs	4,781,453.00	3,862,157.00	3,862,157.00
2005-2006 Rate	4.26*	86.93*	86.93**

Comparison:			
2005-2006 Actual Direct Costs	5,340,964.00	4,388,646.00	4,388,646.00
Indirect costs based on rate multiplied by actual direct costs	227,525.07	658,296.90	1,097,161.50
2005-2006 Actual Indirect Costs	159,332.00	1,111,650.00	1,111,650.00
2003-2004 Fixed Carry Forward	64,323.16	-2,170,023.45	-2,170,023.45
Total Indirect Costs	95,008.84	3,281,673.45	3,281,673.45
Over/(Under) Recovery	132,516.23	-2,623,376.55	-2,184,511.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	159,332.00	1,111,650.00	1,111,650.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	132,516.23	-2,623,376.55	-2,184,511.95
Total Projected Indirect 2007-2008 (Numerator)	26,815.77	3,735,026.55	3,296,161.95
Direct Costs	5,340,964.00	4,388,646.00	4,388,646.00
Rate for 2007-2008	0.50*	85.11*	75.11**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41915
Form R0418

Walker Charter Academy
1801 3 Mile Road NW
Walker, MI 49544-1445

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	206,600.00	1,121,213.00	1,121,213.00
2003-2004 Fixed Carryforward	33,800.46	-1,977,957.10	-1,977,957.10
Total Indirect Costs	172,799.54	3,099,170.10	3,099,170.10
2003-2004 Direct Costs	4,378,879.00	3,464,266.00	3,464,266.00
2005-2006 Rate	3.95*	89.46*	89.46**

Comparison:			
2005-2006 Actual Direct Costs	5,128,740.00	4,170,705.00	4,170,705.00
Indirect costs based on rate multiplied by actual direct costs	202,585.23	625,605.75	1,042,676.25
2005-2006 Actual Indirect Costs	152,720.00	1,110,755.00	1,110,755.00
2003-2004 Fixed Carry Forward	33,800.46	-1,977,957.10	-1,977,957.10
Total Indirect Costs	118,919.54	3,088,712.10	3,088,712.10
Over/(Under) Recovery	83,665.69	-2,463,106.35	-2,046,035.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	152,720.00	1,110,755.00	1,110,755.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	83,665.69	-2,463,106.35	-2,046,035.85
Total Projected Indirect 2007-2008 (Numerator)	69,054.31	3,573,861.35	3,156,790.85
Direct Costs	5,128,740.00	4,170,705.00	4,170,705.00
Rate for 2007-2008	1.35*	85.69*	75.69**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41916
Form R0418

Cross Creek Charter Academy
7701 Kalamazoo Avenue SE
Byron Center, MI 49315-9320

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	125,034.00	1,105,065.00	1,105,065.00
2003-2004 Fixed Carryforward	-22,071.54	-2,171,428.65	-2,171,428.65
Total Indirect Costs	147,105.54	3,276,493.65	3,276,493.65
2003-2004 Direct Costs	4,053,640.00	3,073,609.00	3,073,609.00
2005-2006 Rate	3.63*	106.60*	106.60**

Comparison:			
2005-2006 Actual Direct Costs	5,275,565.00	4,272,907.00	4,272,907.00
Indirect costs based on rate multiplied by actual direct costs	191,503.01	640,936.05	1,068,226.75
2005-2006 Actual Indirect Costs	148,984.00	1,151,642.00	1,151,642.00
2003-2004 Fixed Carry Forward	-22,071.54	-2,171,428.65	-2,171,428.65
Total Indirect Costs	171,055.54	3,323,070.65	3,323,070.65
Over/(Under) Recovery	20,447.47	-2,682,134.60	-2,254,843.90

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	148,984.00	1,151,642.00	1,151,642.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	20,447.47	-2,682,134.60	-2,254,843.90
Total Projected Indirect 2007-2008 (Numerator)	128,536.53	3,833,776.60	3,406,485.90
Direct Costs	5,275,565.00	4,272,907.00	4,272,907.00
Rate for 2007-2008	2.44*	89.72*	79.72**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41917
Form R0418

William C. Abney Academy
1435 Fulton Street SE
Grand Rapids, MI 49503

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	85,302.50	285,771.11	285,771.11
2003-2004 Fixed Carryforward	-32,433.25	-229,441.67	-229,441.67
Total Indirect Costs	117,735.75	515,212.78	515,212.78
2003-2004 Direct Costs	1,612,978.19	1,412,509.58	1,412,509.58
2005-2006 Rate	7.30*	36.47*	36.47**

Comparison:			
2005-2006 Actual Direct Costs	2,731,129.15	2,508,635.38	2,508,635.38
Indirect costs based on rate multiplied by actual direct costs	199,372.43	376,295.31	627,158.85
2005-2006 Actual Indirect Costs	174,819.99	397,313.76	397,313.76
2003-2004 Fixed Carry Forward	-32,433.25	-229,441.67	-229,441.67
Total Indirect Costs	207,253.24	626,755.43	626,755.43
Over/(Under) Recovery	-7,880.81	-250,460.12	403.42

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	174,819.99	397,313.76	397,313.76
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-7,880.81	-250,460.12	403.42
Total Projected Indirect 2007-2008 (Numerator)	182,700.80	647,773.88	396,910.34
Direct Costs	2,731,129.15	2,508,635.38	2,508,635.38
Rate for 2007-2008	6.69*	25.82*	15.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41918
Form R0418

*** Final ***

Creative Technologies Academy
350 Pine Street
Cedar Springs, MI 49319

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	115,896.36	317,096.66	317,096.66
2003-2004 Fixed Carryforward	-56,553.73	-487,905.64	-487,905.64
Total Indirect Costs	172,450.09	805,002.30	805,002.30
2003-2004 Direct Costs	1,273,447.07	1,072,246.77	1,072,246.77
2005-2006 Rate	13.54*	75.08*	75.08**

Comparison:			
2005-2006 Actual Direct Costs	1,772,454.88	1,466,806.90	1,466,806.90
Indirect costs based on rate multiplied by actual direct costs	239,990.39	220,021.04	366,701.73
2005-2006 Actual Indirect Costs	128,327.18	433,975.16	433,975.16
2003-2004 Fixed Carry Forward	-56,553.73	-487,905.64	-487,905.64
Total Indirect Costs	184,880.91	921,880.80	921,880.80
Over/(Under) Recovery	55,109.48	-701,859.76	-555,179.07

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	128,327.18	433,975.16	433,975.16
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	55,109.48	-701,859.76	-555,179.07
Total Projected Indirect 2007-2008 (Numerator)	73,217.70	1,135,834.92	989,154.23
Direct Costs	1,772,454.88	1,466,806.90	1,466,806.90
Rate for 2007-2008	4.13*	77.44*	67.44**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41919
Form R0418

Ridge Park Charter Academy
4120 Camelot Ridge Drive SE
Kentwood, MI 49546-2432

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	129,036.00	1,112,465.00	1,112,465.00
2003-2004 Fixed Carryforward	-16,285.16	-1,493,677.25	-1,493,677.25
Total Indirect Costs	145,321.16	2,606,142.25	2,606,142.25
2003-2004 Direct Costs	4,114,994.00	3,131,565.00	3,131,565.00
2005-2006 Rate	3.53*	83.22*	83.22**

Comparison:			
2005-2006 Actual Direct Costs	4,818,051.00	3,789,873.00	3,789,873.00
Indirect costs based on rate multiplied by actual direct costs	170,077.20	568,480.95	947,468.25
2005-2006 Actual Indirect Costs	71,687.00	1,099,865.00	1,099,865.00
2003-2004 Fixed Carry Forward	-16,285.16	-1,493,677.25	-1,493,677.25
Total Indirect Costs	87,972.16	2,593,542.25	2,593,542.25
Over/(Under) Recovery	82,105.04	-2,025,061.30	-1,646,074.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	71,687.00	1,099,865.00	1,099,865.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	82,105.04	-2,025,061.30	-1,646,074.00
Total Projected Indirect 2007-2008 (Numerator)	-10,418.04	3,124,926.30	2,745,939.00
Direct Costs	4,818,051.00	3,789,873.00	3,789,873.00
Rate for 2007-2008	0.00*	82.45*	72.45**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41920
Form R0418

Chandler Woods Charter Academy
6895 Samrick Avenue Pvt.
Belmont, MI 49306-8844

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	92,278.00	1,086,803.00	1,086,803.00
2003-2004 Fixed Carryforward	5,774.94	-1,785,202.95	-1,785,202.95
Total Indirect Costs	86,503.06	2,872,005.95	2,872,005.95
2003-2004 Direct Costs	3,860,352.00	2,865,827.00	2,865,827.00
2005-2006 Rate	2.24*	100.22*	100.22**

Comparison:			
2005-2006 Actual Direct Costs	4,568,160.00	3,556,103.00	3,556,103.00
Indirect costs based on rate multiplied by actual direct costs	102,326.78	533,415.45	889,025.75
2005-2006 Actual Indirect Costs	89,528.00	1,101,585.00	1,101,585.00
2003-2004 Fixed Carry Forward	5,774.94	-1,785,202.95	-1,785,202.95
Total Indirect Costs	83,753.06	2,886,787.95	2,886,787.95
Over/(Under) Recovery	18,573.72	-2,353,372.50	-1,997,762.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	89,528.00	1,101,585.00	1,101,585.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	18,573.72	-2,353,372.50	-1,997,762.20
Total Projected Indirect 2007-2008 (Numerator)	70,954.28	3,454,957.50	3,099,347.20
Direct Costs	4,568,160.00	3,556,103.00	3,556,103.00
Rate for 2007-2008	1.55*	97.16*	87.16**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 41921
Form R0418

Grand Rapids Child Discovery Center
640 5th Street NW
Grand Rapids, MI 49504-5107

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,410.60	179,382.02	179,382.02
2003-2004 Fixed Carryforward	9,399.32	-15,531.42	-15,531.42
Total Indirect Costs	-5,988.72	194,913.44	194,913.44
2003-2004 Direct Costs	1,268,308.74	1,092,337.32	1,092,337.32
2005-2006 Rate	0.00*	17.84*	17.84**

Comparison:			
2005-2006 Actual Direct Costs	1,674,127.53	1,472,619.56	1,472,619.56
Indirect costs based on rate multiplied by actual direct costs	0.00	220,892.93	262,715.33
2005-2006 Actual Indirect Costs	3,918.09	205,426.06	205,426.06
2003-2004 Fixed Carry Forward	9,399.32	-15,531.42	-15,531.42
Total Indirect Costs	-5,481.23	220,957.48	220,957.48
Over/(Under) Recovery	0.00	-64.55	41,757.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,918.09	205,426.06	205,426.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-64.55	41,757.85
Total Projected Indirect 2007-2008 (Numerator)	3,918.09	205,490.61	163,668.21
Direct Costs	1,674,127.53	1,472,619.56	1,472,619.56
Rate for 2007-2008	0.23*	13.95*	11.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 42030
Form R0418

*** Final ***

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918-0074

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	6,493.98	6,493.98
2003-2004 Fixed Carryforward	0.00	-453.02	-453.02
Total Indirect Costs	0.00	6,947.00	6,947.00
2003-2004 Direct Costs	94,352.49	87,858.51	87,858.51
2005-2006 Rate	0.00*	7.91*	7.91**

Comparison:			
2005-2006 Actual Direct Costs	111,317.01	102,994.89	102,994.89
Indirect costs based on rate multiplied by actual direct costs	0.00	8,146.90	8,146.90
2005-2006 Actual Indirect Costs	0.00	8,322.12	8,322.12
2003-2004 Fixed Carry Forward	0.00	-453.02	-453.02
Total Indirect Costs	0.00	8,775.14	8,775.14
Over/(Under) Recovery	0.00	-628.24	-628.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	8,322.12	8,322.12
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-628.24	-628.24
Total Projected Indirect 2007-2008 (Numerator)	0.00	8,950.36	8,950.36
Direct Costs	111,317.01	102,994.89	102,994.89
Rate for 2007-2008	0.00*	8.69*	8.69**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 43040
Form R0418

Baldwin Community Schools
525 Fourth Street
Baldwin, MI 49304-9525

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	234,786.83	1,000,579.40	1,000,579.40
2003-2004 Fixed Carryforward	-53,463.11	86,901.61	86,901.61
Total Indirect Costs	288,249.94	913,677.79	913,677.79
2003-2004 Direct Costs	9,870,095.25	9,104,302.68	9,104,302.68
2005-2006 Rate	2.92*	10.04*	10.04**

Comparison:			
2005-2006 Actual Direct Costs	10,974,441.87	10,258,091.52	10,258,091.52
Indirect costs based on rate multiplied by actual direct costs	320,453.70	1,029,912.39	1,029,912.39
2005-2006 Actual Indirect Costs	365,913.34	1,082,263.69	1,082,263.69
2003-2004 Fixed Carry Forward	-53,463.11	86,901.61	86,901.61
Total Indirect Costs	419,376.45	995,362.08	995,362.08
Over/(Under) Recovery	-98,922.75	34,550.31	34,550.31

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	365,913.34	1,082,263.69	1,082,263.69
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-98,922.75	34,550.31	34,550.31
Total Projected Indirect 2007-2008 (Numerator)	464,836.09	1,047,713.38	1,047,713.38
Direct Costs	10,974,441.87	10,258,091.52	10,258,091.52
Rate for 2007-2008	4.24*	10.21*	10.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 44000
Form R0418

Lapeer ISD
1996 W. Oregon Street
Lapeer, MI 48446-1121

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	922,878.49	1,731,953.07	1,731,953.07
2003-2004 Fixed Carryforward	-206,441.19	-999,360.39	-999,360.39
Total Indirect Costs	1,129,319.68	2,731,313.46	2,731,313.46
2003-2004 Direct Costs	9,442,845.80	8,633,771.22	8,633,771.22
2005-2006 Rate	11.96*	31.64*	31.64**

Comparison:			
2005-2006 Actual Direct Costs	10,094,526.02	8,925,803.71	8,925,803.71
Indirect costs based on rate multiplied by actual direct costs	1,207,305.31	1,338,870.56	2,231,450.93
2005-2006 Actual Indirect Costs	1,173,132.10	2,341,854.41	2,341,854.41
2003-2004 Fixed Carry Forward	-206,441.19	-999,360.39	-999,360.39
Total Indirect Costs	1,379,573.29	3,341,214.80	3,341,214.80
Over/(Under) Recovery	-172,267.98	-2,002,344.24	-1,109,763.87

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,173,132.10	2,341,854.41	2,341,854.41
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-172,267.98	-2,002,344.24	-1,109,763.87
Total Projected Indirect 2007-2008 (Numerator)	1,345,400.08	4,344,198.65	3,451,618.28
Direct Costs	10,094,526.02	8,925,803.71	8,925,803.71
Rate for 2007-2008	13.33*	48.67*	38.67**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 44010
Form R0418

Lapeer Community Schools
1025 W. Nepessing Street
Lapeer, MI 48446-1873

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,207,569.49	5,367,204.34	5,367,204.34
2003-2004 Fixed Carryforward	-379,988.37	-84,494.80	-84,494.80
Total Indirect Costs	1,587,557.86	5,451,699.14	5,451,699.14
2003-2004 Direct Costs	51,180,592.38	47,020,957.53	47,020,957.53
2005-2006 Rate	3.10*	11.59*	11.59**

Comparison:			
2005-2006 Actual Direct Costs	53,917,223.24	49,170,241.22	49,170,241.22
Indirect costs based on rate multiplied by actual direct costs	1,671,433.92	5,698,830.96	5,698,830.96
2005-2006 Actual Indirect Costs	1,292,668.34	6,039,650.36	6,039,650.36
2003-2004 Fixed Carry Forward	-379,988.37	-84,494.80	-84,494.80
Total Indirect Costs	1,672,656.71	6,124,145.16	6,124,145.16
Over/(Under) Recovery	-1,222.79	-425,314.20	-425,314.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,292,668.34	6,039,650.36	6,039,650.36
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-1,222.79	-425,314.20	-425,314.20
Total Projected Indirect 2007-2008 (Numerator)	1,293,891.13	6,464,964.56	6,464,964.56
Direct Costs	53,917,223.24	49,170,241.22	49,170,241.22
Rate for 2007-2008	2.40*	13.15*	13.15**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 44020
Form R0418

Almont Community Schools
401 Church Street
Almont, MI 48003-1030

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	187,306.08	1,272,326.87	1,272,326.87
2003-2004 Fixed Carryforward	-126,026.83	-161,537.51	-161,537.51
Total Indirect Costs	313,332.91	1,433,864.38	1,433,864.38
2003-2004 Direct Costs	12,015,538.70	10,930,517.91	10,930,517.91
2005-2006 Rate	2.61*	13.12*	13.12**

Comparison:			
2005-2006 Actual Direct Costs	13,932,839.84	12,511,932.97	12,511,932.97
Indirect costs based on rate multiplied by actual direct costs	363,647.12	1,641,565.61	1,641,565.61
2005-2006 Actual Indirect Costs	249,405.10	1,670,311.97	1,670,311.97
2003-2004 Fixed Carry Forward	-126,026.83	-161,537.51	-161,537.51
Total Indirect Costs	375,431.93	1,831,849.48	1,831,849.48
Over/(Under) Recovery	-11,784.81	-190,283.87	-190,283.87

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	249,405.10	1,670,311.97	1,670,311.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-11,784.81	-190,283.87	-190,283.87
Total Projected Indirect 2007-2008 (Numerator)	261,189.91	1,860,595.84	1,860,595.84
Direct Costs	13,932,839.84	12,511,932.97	12,511,932.97
Rate for 2007-2008	1.87*	14.87*	14.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 44050
Form R0418

*** Final ***

Dryden Community Schools
3866 Rochester Road
Dryden, MI 48428-9721

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	37,816.68	508,376.34	508,376.34
2003-2004 Fixed Carryforward	-9,947.25	48,686.67	48,686.67
Total Indirect Costs	47,763.93	459,689.67	459,689.67
2003-2004 Direct Costs	5,161,005.68	4,690,446.02	4,690,446.02
2005-2006 Rate	0.93*	9.80*	9.80**

Comparison:			
2005-2006 Actual Direct Costs	5,574,679.22	4,933,280.67	4,933,280.67
Indirect costs based on rate multiplied by actual direct costs	51,844.52	483,461.51	483,461.51
2005-2006 Actual Indirect Costs	106,969.53	748,368.08	748,368.08
2003-2004 Fixed Carry Forward	-9,947.25	48,686.67	48,686.67
Total Indirect Costs	116,916.78	699,681.41	699,681.41
Over/(Under) Recovery	-65,072.26	-216,219.90	-216,219.90

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	106,969.53	748,368.08	748,368.08
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-65,072.26	-216,219.90	-216,219.90
Total Projected Indirect 2007-2008 (Numerator)	172,041.79	964,587.98	964,587.98
Direct Costs	5,574,679.22	4,933,280.67	4,933,280.67
Rate for 2007-2008	3.09*	19.55*	19.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 44060
Form R0418

*** Final ***

Imlay City Community Schools
P.O. Box 128
Imlay City, MI 48444-0128

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	366,102.87	1,870,693.85	1,870,693.85
2003-2004 Fixed Carryforward	-153,829.28	-115,712.86	-115,712.86
Total Indirect Costs	519,932.15	1,986,406.71	1,986,406.71
2003-2004 Direct Costs	16,321,054.20	14,816,463.22	14,816,463.22
2005-2006 Rate	3.19*	13.41*	13.41**

Comparison:			
2005-2006 Actual Direct Costs	18,210,182.08	16,318,985.11	16,318,985.11
Indirect costs based on rate multiplied by actual direct costs	580,904.81	2,188,375.90	2,188,375.90
2005-2006 Actual Indirect Costs	373,436.95	2,264,633.92	2,264,633.92
2003-2004 Fixed Carry Forward	-153,829.28	-115,712.86	-115,712.86
Total Indirect Costs	527,266.23	2,380,346.78	2,380,346.78
Over/(Under) Recovery	53,638.58	-191,970.88	-191,970.88

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	373,436.95	2,264,633.92	2,264,633.92
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	53,638.58	-191,970.88	-191,970.88
Total Projected Indirect 2007-2008 (Numerator)	319,798.37	2,456,604.80	2,456,604.80
Direct Costs	18,210,182.08	16,318,985.11	16,318,985.11
Rate for 2007-2008	1.76*	15.05*	15.05**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 44090
Form R0418

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	446,287.71	2,082,907.20	2,082,907.20
2003-2004 Fixed Carryforward	-399,435.53	-435,888.29	-435,888.29
Total Indirect Costs	845,723.24	2,518,795.49	2,518,795.49
2003-2004 Direct Costs	18,020,068.25	16,383,448.76	16,383,448.76
2005-2006 Rate	4.69*	15.37*	15.37**

Comparison:			
2005-2006 Actual Direct Costs	19,846,666.48	17,915,914.77	17,915,914.77
Indirect costs based on rate multiplied by actual direct costs	930,808.66	2,687,387.22	2,753,676.10
2005-2006 Actual Indirect Costs	424,657.68	2,355,409.39	2,355,409.39
2003-2004 Fixed Carry Forward	-399,435.53	-435,888.29	-435,888.29
Total Indirect Costs	824,093.21	2,791,297.68	2,791,297.68
Over/(Under) Recovery	106,715.45	-103,910.46	-37,621.58

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	424,657.68	2,355,409.39	2,355,409.39
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	106,715.45	-103,910.46	-37,621.58
Total Projected Indirect 2007-2008 (Numerator)	317,942.23	2,459,319.85	2,393,030.97
Direct Costs	19,846,666.48	17,915,914.77	17,915,914.77
Rate for 2007-2008	1.60*	13.73*	13.36**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 44901
Form R0418

Chatfield School
231 Lake Drive
Lapeer, MI 48446-1661

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	37,749.41	281,913.82	281,913.82
2003-2004 Fixed Carryforward	0.00	-52,006.96	-52,006.96
Total Indirect Costs	37,749.41	333,920.78	333,920.78
2003-2004 Direct Costs	1,966,943.48	1,722,779.07	1,722,779.07
2005-2006 Rate	1.92*	19.38*	19.38**

Comparison:			
2005-2006 Actual Direct Costs	2,084,666.91	1,859,595.47	1,859,595.47
Indirect costs based on rate multiplied by actual direct costs	40,025.60	278,939.32	360,389.60
2005-2006 Actual Indirect Costs	91,367.61	316,439.05	316,439.05
2003-2004 Fixed Carry Forward	0.00	-52,006.96	-52,006.96
Total Indirect Costs	91,367.61	368,446.01	368,446.01
Over/(Under) Recovery	-51,342.01	-89,506.69	-8,056.41

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	91,367.61	316,439.05	316,439.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-51,342.01	-89,506.69	-8,056.41
Total Projected Indirect 2007-2008 (Numerator)	142,709.62	405,945.74	324,495.46
Direct Costs	2,084,666.91	1,859,595.47	1,859,595.47
Rate for 2007-2008	6.85*	21.83*	17.45**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 45010
Form R0418

Glen Lake Community Schools
3375 W. Burdickville Road
Maple City, MI 49664-9802

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	159,935.40	766,108.81	766,108.81
2003-2004 Fixed Carryforward	0.00	-119,960.75	-119,960.75
Total Indirect Costs	159,935.40	886,069.56	886,069.56
2003-2004 Direct Costs	6,826,621.89	6,220,448.48	6,220,448.48
2005-2006 Rate	2.34*	14.24*	14.24**

Comparison:			
2005-2006 Actual Direct Costs	6,528,036.52	5,902,073.70	5,902,073.70
Indirect costs based on rate multiplied by actual direct costs	152,756.05	840,455.29	840,455.29
2005-2006 Actual Indirect Costs	168,546.11	794,508.93	794,508.93
2003-2004 Fixed Carry Forward	0.00	-119,960.75	-119,960.75
Total Indirect Costs	168,546.11	914,469.68	914,469.68
Over/(Under) Recovery	-15,790.06	-74,014.39	-74,014.39

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	168,546.11	794,508.93	794,508.93
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-15,790.06	-74,014.39	-74,014.39
Total Projected Indirect 2007-2008 (Numerator)	184,336.17	868,523.32	868,523.32
Direct Costs	6,528,036.52	5,902,073.70	5,902,073.70
Rate for 2007-2008	2.82*	14.72*	14.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 45020
Form R0418

*** Final ***

Leland Public School District
P.O. Box 498
Leland, MI 49654-0498

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	159,180.19	563,202.41	563,202.41
2003-2004 Fixed Carryforward	-104,505.65	-211,610.61	-211,610.61
Total Indirect Costs	263,685.84	774,813.02	774,813.02
2003-2004 Direct Costs	3,869,303.16	3,465,280.94	3,465,280.94
2005-2006 Rate	6.81*	22.36*	22.36**

Comparison:			
2005-2006 Actual Direct Costs	4,197,086.31	3,784,670.72	3,784,670.72
Indirect costs based on rate multiplied by actual direct costs	285,821.58	567,700.61	846,252.37
2005-2006 Actual Indirect Costs	172,706.87	585,122.46	585,122.46
2003-2004 Fixed Carry Forward	-104,505.65	-211,610.61	-211,610.61
Total Indirect Costs	277,212.52	796,733.07	796,733.07
Over/(Under) Recovery	8,609.06	-229,032.46	49,519.30

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	172,706.87	585,122.46	585,122.46
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	8,609.06	-229,032.46	49,519.30
Total Projected Indirect 2007-2008 (Numerator)	164,097.81	814,154.92	535,603.16
Direct Costs	4,197,086.31	3,784,670.72	3,784,670.72
Rate for 2007-2008	3.91*	21.51*	14.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 45040
Form R0418

*** Final ***

Northport Public School District
P.O. Box 188
Northport, MI 49670-0188

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	107,012.55	419,093.06	419,093.06
2003-2004 Fixed Carryforward	-50,038.88	-121,880.84	-121,880.84
Total Indirect Costs	157,051.43	540,973.90	540,973.90
2003-2004 Direct Costs	2,644,023.20	2,331,942.69	2,331,942.69
2005-2006 Rate	5.94*	23.20*	23.20**

Comparison:			
2005-2006 Actual Direct Costs	2,512,175.97	2,176,511.57	2,176,511.57
Indirect costs based on rate multiplied by actual direct costs	149,223.25	326,476.74	504,950.68
2005-2006 Actual Indirect Costs	118,015.14	453,679.54	453,679.54
2003-2004 Fixed Carry Forward	-50,038.88	-121,880.84	-121,880.84
Total Indirect Costs	168,054.02	575,560.38	575,560.38
Over/(Under) Recovery	-18,830.77	-249,083.64	-70,609.70

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	118,015.14	453,679.54	453,679.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-18,830.77	-249,083.64	-70,609.70
Total Projected Indirect 2007-2008 (Numerator)	136,845.91	702,763.18	524,289.24
Direct Costs	2,512,175.97	2,176,511.57	2,176,511.57
Rate for 2007-2008	5.45*	32.29*	24.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 45050
Form R0418

*** Final ***

Suttons Bay Public Schools
P.O. Box 367
Suttons Bay, MI 49682-0367

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	284,338.54	1,203,411.57	1,203,411.57
2003-2004 Fixed Carryforward	-190,614.32	-516,378.05	-516,378.05
Total Indirect Costs	474,952.86	1,719,789.62	1,719,789.62
2003-2004 Direct Costs	8,202,885.58	7,283,812.55	7,283,812.55
2005-2006 Rate	5.79*	23.61*	23.61**

Comparison:			
2005-2006 Actual Direct Costs	8,374,891.68	7,604,550.85	7,604,550.85
Indirect costs based on rate multiplied by actual direct costs	484,906.23	1,140,682.63	1,795,434.46
2005-2006 Actual Indirect Costs	335,410.94	1,105,751.77	1,105,751.77
2003-2004 Fixed Carry Forward	-190,614.32	-516,378.05	-516,378.05
Total Indirect Costs	526,025.26	1,622,129.82	1,622,129.82
Over/(Under) Recovery	-41,119.03	-481,447.19	173,304.64

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	335,410.94	1,105,751.77	1,105,751.77
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-41,119.03	-481,447.19	173,304.64
Total Projected Indirect 2007-2008 (Numerator)	376,529.97	1,587,198.96	932,447.13
Direct Costs	8,374,891.68	7,604,550.85	7,604,550.85
Rate for 2007-2008	4.50*	20.87*	12.26**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46000
Form R0418

Lenawee ISD
4107 N. Adrian Highway
Adrian, MI 49221-9309

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,515,788.78	3,366,567.38	3,366,567.38
2003-2004 Fixed Carryforward	-334,523.69	-634,497.30	-634,497.30
Total Indirect Costs	1,850,312.47	4,001,064.68	4,001,064.68
2003-2004 Direct Costs	28,895,116.92	27,044,338.32	27,044,338.32
2005-2006 Rate	6.40*	14.79*	14.79**

Comparison:			
2005-2006 Actual Direct Costs	32,121,385.71	29,943,628.53	29,943,628.53
Indirect costs based on rate multiplied by actual direct costs	2,055,768.69	4,428,662.66	4,428,662.66
2005-2006 Actual Indirect Costs	2,065,241.75	4,242,998.93	4,242,998.93
2003-2004 Fixed Carry Forward	-334,523.69	-634,497.30	-634,497.30
Total Indirect Costs	2,399,765.44	4,877,496.23	4,877,496.23
Over/(Under) Recovery	-343,996.75	-448,833.57	-448,833.57

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,065,241.75	4,242,998.93	4,242,998.93
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-343,996.75	-448,833.57	-448,833.57
Total Projected Indirect 2007-2008 (Numerator)	2,409,238.50	4,691,832.50	4,691,832.50
Direct Costs	32,121,385.71	29,943,628.53	29,943,628.53
Rate for 2007-2008	7.50*	15.67*	15.67**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46010
Form R0418

Adrian City School District
227 N. Winter Street
Adrian, MI 49221-2066

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,443,664.51	5,387,567.01	5,387,567.01
2003-2004 Fixed Carryforward	-834,734.38	-1,210,904.67	-1,210,904.67
Total Indirect Costs	2,278,398.89	6,598,471.68	6,598,471.68
2003-2004 Direct Costs	34,061,397.52	30,117,495.02	30,117,495.02
2005-2006 Rate	6.69*	21.91*	21.91**

Comparison:			
2005-2006 Actual Direct Costs	33,191,585.81	29,489,754.07	29,489,754.07
Indirect costs based on rate multiplied by actual direct costs	2,220,517.09	4,423,463.11	6,461,205.12
2005-2006 Actual Indirect Costs	1,231,408.67	4,933,240.41	4,933,240.41
2003-2004 Fixed Carry Forward	-834,734.38	-1,210,904.67	-1,210,904.67
Total Indirect Costs	2,066,143.05	6,144,145.08	6,144,145.08
Over/(Under) Recovery	154,374.04	-1,720,681.97	317,060.04

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,231,408.67	4,933,240.41	4,933,240.41
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	154,374.04	-1,720,681.97	317,060.04
Total Projected Indirect 2007-2008 (Numerator)	1,077,034.63	6,653,922.38	4,616,180.37
Direct Costs	33,191,585.81	29,489,754.07	29,489,754.07
Rate for 2007-2008	3.24*	22.56*	15.65**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46020
Form R0418

Addison Community Schools
219 N. Comstock Street
Addison, MI 49220-9753

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	307,344.02	1,170,962.04	1,170,962.04
2003-2004 Fixed Carryforward	-190,547.84	-469,025.38	-469,025.38
Total Indirect Costs	497,891.86	1,639,987.42	1,639,987.42
2003-2004 Direct Costs	8,576,769.11	7,713,151.09	7,713,151.09
2005-2006 Rate	5.81*	21.26*	21.26**

Comparison:			
2005-2006 Actual Direct Costs	8,633,598.86	7,681,595.39	7,681,595.39
Indirect costs based on rate multiplied by actual direct costs	501,612.09	1,152,239.31	1,633,107.18
2005-2006 Actual Indirect Costs	267,599.80	1,219,603.27	1,219,603.27
2003-2004 Fixed Carry Forward	-190,547.84	-469,025.38	-469,025.38
Total Indirect Costs	458,147.64	1,688,628.65	1,688,628.65
Over/(Under) Recovery	43,464.45	-536,389.34	-55,521.47

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	267,599.80	1,219,603.27	1,219,603.27
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	43,464.45	-536,389.34	-55,521.47
Total Projected Indirect 2007-2008 (Numerator)	224,135.35	1,755,992.61	1,275,124.74
Direct Costs	8,633,598.86	7,681,595.39	7,681,595.39
Rate for 2007-2008	2.60*	22.86*	16.60**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46040
Form R0418

Blissfield Community Schools
630 S. Lane Street
Blissfield, MI 49228-1278

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	362,847.63	1,409,972.40	1,409,972.40
2003-2004 Fixed Carryforward	-87,371.72	-504,344.63	-504,344.63
Total Indirect Costs	450,219.35	1,914,317.03	1,914,317.03
2003-2004 Direct Costs	9,523,769.89	8,476,645.12	8,476,645.12
2005-2006 Rate	4.73*	22.58*	22.58**

Comparison:			
2005-2006 Actual Direct Costs	9,747,721.98	8,764,477.36	8,764,477.36
Indirect costs based on rate multiplied by actual direct costs	461,067.25	1,314,671.60	1,979,018.99
2005-2006 Actual Indirect Costs	385,533.64	1,368,778.26	1,368,778.26
2003-2004 Fixed Carry Forward	-87,371.72	-504,344.63	-504,344.63
Total Indirect Costs	472,905.36	1,873,122.89	1,873,122.89
Over/(Under) Recovery	-11,838.11	-558,451.29	105,896.10

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	385,533.64	1,368,778.26	1,368,778.26
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-11,838.11	-558,451.29	105,896.10
Total Projected Indirect 2007-2008 (Numerator)	397,371.75	1,927,229.55	1,262,882.16
Direct Costs	9,747,721.98	8,764,477.36	8,764,477.36
Rate for 2007-2008	4.08*	21.99*	14.41**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46050
Form R0418

Britton-Macon Area School District
201 College Avenue
Britton, MI 49229-9704

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	143,529.00	551,679.55	551,679.55
2003-2004 Fixed Carryforward	-123,073.00	-74,500.75	-74,500.75
Total Indirect Costs	266,602.00	626,180.30	626,180.30
2003-2004 Direct Costs	3,844,529.19	3,436,378.64	3,436,378.64
2005-2006 Rate	6.93*	18.22*	18.22**

Comparison:			
2005-2006 Actual Direct Costs	3,859,306.66	3,444,018.98	3,444,018.98
Indirect costs based on rate multiplied by actual direct costs	267,449.95	516,602.85	627,500.26
2005-2006 Actual Indirect Costs	168,041.31	583,328.99	583,328.99
2003-2004 Fixed Carry Forward	-123,073.00	-74,500.75	-74,500.75
Total Indirect Costs	291,114.31	657,829.74	657,829.74
Over/(Under) Recovery	-23,664.36	-141,226.89	-30,329.48

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	168,041.31	583,328.99	583,328.99
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-23,664.36	-141,226.89	-30,329.48
Total Projected Indirect 2007-2008 (Numerator)	191,705.67	724,555.88	613,658.47
Direct Costs	3,859,306.66	3,444,018.98	3,444,018.98
Rate for 2007-2008	4.97*	21.04*	17.82**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46060
Form R0418

Clinton Community Schools
341 E. Michigan Avenue
Clinton, MI 49236-9564

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	419,013.74	1,265,282.94	1,265,282.94
2003-2004 Fixed Carryforward	-176,162.04	-252,141.13	-252,141.13
Total Indirect Costs	595,175.78	1,517,424.07	1,517,424.07
2003-2004 Direct Costs	7,948,561.26	7,102,292.06	7,102,292.06
2005-2006 Rate	7.49*	21.37*	21.37**

Comparison:			
2005-2006 Actual Direct Costs	8,524,944.06	7,604,523.89	7,604,523.89
Indirect costs based on rate multiplied by actual direct costs	638,518.31	1,140,678.58	1,625,086.76
2005-2006 Actual Indirect Costs	483,974.65	1,404,394.82	1,404,394.82
2003-2004 Fixed Carry Forward	-176,162.04	-252,141.13	-252,141.13
Total Indirect Costs	660,136.69	1,656,535.95	1,656,535.95
Over/(Under) Recovery	-21,618.38	-515,857.37	-31,449.19

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	483,974.65	1,404,394.82	1,404,394.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-21,618.38	-515,857.37	-31,449.19
Total Projected Indirect 2007-2008 (Numerator)	505,593.03	1,920,252.19	1,435,844.01
Direct Costs	8,524,944.06	7,604,523.89	7,604,523.89
Rate for 2007-2008	5.93*	25.25*	18.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46070
Form R0418

Deerfield Public Schools
P.O. Box 217
Deerfield, MI 49238-0217

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	62,370.65	330,530.60	330,530.60
2003-2004 Fixed Carryforward	-55,776.14	-64,453.31	-64,453.31
Total Indirect Costs	118,146.79	394,983.91	394,983.91
2003-2004 Direct Costs	2,928,917.51	2,660,757.56	2,660,757.56
2005-2006 Rate	4.03*	14.84*	14.84**

Comparison:			
2005-2006 Actual Direct Costs	2,959,831.60	2,681,822.93	2,681,822.93
Indirect costs based on rate multiplied by actual direct costs	119,281.21	397,982.52	397,982.52
2005-2006 Actual Indirect Costs	80,056.31	358,064.98	358,064.98
2003-2004 Fixed Carry Forward	-55,776.14	-64,453.31	-64,453.31
Total Indirect Costs	135,832.45	422,518.29	422,518.29
Over/(Under) Recovery	-16,551.24	-24,535.77	-24,535.77

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	80,056.31	358,064.98	358,064.98
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-16,551.24	-24,535.77	-24,535.77
Total Projected Indirect 2007-2008 (Numerator)	96,607.55	382,600.75	382,600.75
Direct Costs	2,959,831.60	2,681,822.93	2,681,822.93
Rate for 2007-2008	3.26*	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 2007-2008 Federal Indirect Cost Rates
School District 46080
Form R0418

*** Final ***

Hudson Area Schools
781 N. Maple Grove Avenue
Hudson, MI 49247-1197

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	155,866.62	988,480.07	988,480.07
2003-2004 Fixed Carryforward	0.00	-253,498.77	-253,498.77
Total Indirect Costs	155,866.62	1,241,978.84	1,241,978.84
2003-2004 Direct Costs	8,254,066.79	7,421,453.34	7,421,453.34
2005-2006 Rate	1.89*	16.73*	16.73**

Comparison:			
2005-2006 Actual Direct Costs	7,869,795.80	7,105,451.55	7,105,451.55
Indirect costs based on rate multiplied by actual direct costs	148,739.14	1,065,817.73	1,188,742.04
2005-2006 Actual Indirect Costs	169,055.20	933,399.45	933,399.45
2003-2004 Fixed Carry Forward	0.00	-253,498.77	-253,498.77
Total Indirect Costs	169,055.20	1,186,898.22	1,186,898.22
Over/(Under) Recovery	-20,316.06	-121,080.49	1,843.82

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	169,055.20	933,399.45	933,399.45
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-20,316.06	-121,080.49	1,843.82
Total Projected Indirect 2007-2008 (Numerator)	189,371.26	1,054,479.94	931,555.63
Direct Costs	7,869,795.80	7,105,451.55	7,105,451.55
Rate for 2007-2008	2.41*	14.84*	13.11**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46090
Form R0418

Madison School District (Lenawee)
3498 Treat Highway
Adrian, MI 49221-9763

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	157,425.07	1,115,231.72	1,115,231.72
2003-2004 Fixed Carryforward	0.00	-278,564.97	-278,564.97
Total Indirect Costs	157,425.07	1,393,796.69	1,393,796.69
2003-2004 Direct Costs	9,675,695.02	8,717,888.37	8,717,888.37
2005-2006 Rate	1.63*	15.99*	15.99**

Comparison:			
2005-2006 Actual Direct Costs	11,485,525.76	10,640,764.84	10,640,764.84
Indirect costs based on rate multiplied by actual direct costs	187,214.07	1,596,114.73	1,701,458.30
2005-2006 Actual Indirect Costs	155,638.94	1,000,399.86	1,000,399.86
2003-2004 Fixed Carry Forward	0.00	-278,564.97	-278,564.97
Total Indirect Costs	155,638.94	1,278,964.83	1,278,964.83
Over/(Under) Recovery	31,575.13	317,149.90	422,493.47

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	155,638.94	1,000,399.86	1,000,399.86
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	31,575.13	317,149.90	422,493.47
Total Projected Indirect 2007-2008 (Numerator)	124,063.81	683,249.96	577,906.39
Direct Costs	11,485,525.76	10,640,764.84	10,640,764.84
Rate for 2007-2008	1.08*	6.42*	5.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46100
Form R0418

Morenci Area Schools
500 Page Street
Morenci, MI 49256-1230

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	107,398.48	795,134.51	795,134.51
2003-2004 Fixed Carryforward	0.00	-88,641.89	-88,641.89
Total Indirect Costs	107,398.48	883,776.40	883,776.40
2003-2004 Direct Costs	6,774,217.92	6,086,481.89	6,086,481.89
2005-2006 Rate	1.59*	14.52*	14.52**

Comparison:			
2005-2006 Actual Direct Costs	7,057,838.89	6,333,014.81	6,333,014.81
Indirect costs based on rate multiplied by actual direct costs	112,219.64	919,553.75	919,553.75
2005-2006 Actual Indirect Costs	217,484.61	942,308.69	942,308.69
2003-2004 Fixed Carry Forward	0.00	-88,641.89	-88,641.89
Total Indirect Costs	217,484.61	1,030,950.58	1,030,950.58
Over/(Under) Recovery	-105,264.97	-111,396.83	-111,396.83

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	217,484.61	942,308.69	942,308.69
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-105,264.97	-111,396.83	-111,396.83
Total Projected Indirect 2007-2008 (Numerator)	322,749.58	1,053,705.52	1,053,705.52
Direct Costs	7,057,838.89	6,333,014.81	6,333,014.81
Rate for 2007-2008	4.57*	16.64*	16.64**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46110
Form R0418

Onsted Community Schools
P.O. Box 220
Onsted, MI 49265-0220

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	442,647.97	1,690,031.19	1,690,031.19
2003-2004 Fixed Carryforward	-267,271.76	-188,180.28	-188,180.28
Total Indirect Costs	709,919.73	1,878,211.47	1,878,211.47
2003-2004 Direct Costs	12,895,309.47	11,647,926.25	11,647,926.25
2005-2006 Rate	5.51*	16.12*	16.12**

Comparison:			
2005-2006 Actual Direct Costs	13,781,026.51	12,487,386.08	12,487,386.08
Indirect costs based on rate multiplied by actual direct costs	759,334.56	1,873,107.91	2,012,966.64
2005-2006 Actual Indirect Costs	310,715.23	1,604,355.66	1,604,355.66
2003-2004 Fixed Carry Forward	-267,271.76	-188,180.28	-188,180.28
Total Indirect Costs	577,986.99	1,792,535.94	1,792,535.94
Over/(Under) Recovery	181,347.57	80,571.97	220,430.70

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	310,715.23	1,604,355.66	1,604,355.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	181,347.57	80,571.97	220,430.70
Total Projected Indirect 2007-2008 (Numerator)	129,367.66	1,523,783.69	1,383,924.96
Direct Costs	13,781,026.51	12,487,386.08	12,487,386.08
Rate for 2007-2008	0.94*	12.20*	11.08**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46130
Form R0418

Sand Creek Community Schools
6850 Sand Creek Highway
Sand Creek, MI 49279-9703

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	267,684.84	936,022.87	936,022.87
2003-2004 Fixed Carryforward	-144,945.99	-227,131.41	-227,131.41
Total Indirect Costs	412,630.83	1,163,154.28	1,163,154.28
2003-2004 Direct Costs	6,797,444.73	6,129,106.70	6,129,106.70
2005-2006 Rate	6.07*	18.98*	18.98**

Comparison:			
2005-2006 Actual Direct Costs	6,852,337.62	6,001,873.19	6,001,873.19
Indirect costs based on rate multiplied by actual direct costs	415,936.89	900,280.98	1,139,155.53
2005-2006 Actual Indirect Costs	79,229.61	929,694.04	929,694.04
2003-2004 Fixed Carry Forward	-144,945.99	-227,131.41	-227,131.41
Total Indirect Costs	224,175.60	1,156,825.45	1,156,825.45
Over/(Under) Recovery	191,761.29	-256,544.47	-17,669.92

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	79,229.61	929,694.04	929,694.04
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	191,761.29	-256,544.47	-17,669.92
Total Projected Indirect 2007-2008 (Numerator)	-112,531.68	1,186,238.51	947,363.96
Direct Costs	6,852,337.62	6,001,873.19	6,001,873.19
Rate for 2007-2008	0.00*	19.76*	15.78**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 46140
Form R0418

Tecumseh Public Schools
212 N. Ottawa Street
Tecumseh, MI 49286-1399

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,037,838.33	3,851,109.48	3,851,109.48
2003-2004 Fixed Carryforward	-705,461.73	-1,169,013.41	-1,169,013.41
Total Indirect Costs	1,743,300.06	5,020,122.89	5,020,122.89
2003-2004 Direct Costs	23,951,165.63	21,137,894.48	21,137,894.48
2005-2006 Rate	7.28*	23.75*	23.75**

Comparison:			
2005-2006 Actual Direct Costs	23,407,682.54	20,723,605.38	20,723,605.38
Indirect costs based on rate multiplied by actual direct costs	1,704,079.29	3,108,540.81	4,921,856.28
2005-2006 Actual Indirect Costs	1,217,100.73	3,901,177.89	3,901,177.89
2003-2004 Fixed Carry Forward	-705,461.73	-1,169,013.41	-1,169,013.41
Total Indirect Costs	1,922,562.46	5,070,191.30	5,070,191.30
Over/(Under) Recovery	-218,483.17	-1,961,650.49	-148,335.02

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,217,100.73	3,901,177.89	3,901,177.89
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-218,483.17	-1,961,650.49	-148,335.02
Total Projected Indirect 2007-2008 (Numerator)	1,435,583.90	5,862,828.38	4,049,512.91
Direct Costs	23,407,682.54	20,723,605.38	20,723,605.38
Rate for 2007-2008	6.13*	28.29*	19.54**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 47000
Form R0418

Livingston ESA
1425 W. Grand River Avenue
Howell, MI 48843-1916

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,388,729.51	2,207,413.16	2,207,413.16
2003-2004 Fixed Carryforward	-713,166.00	-1,000,651.79	-1,000,651.79
Total Indirect Costs	2,101,895.51	3,208,064.95	3,208,064.95
2003-2004 Direct Costs	27,971,424.57	27,152,740.92	27,152,740.92
2005-2006 Rate	7.51*	11.81*	11.81**

Comparison:			
2005-2006 Actual Direct Costs	29,246,350.80	28,429,529.95	28,429,529.95
Indirect costs based on rate multiplied by actual direct costs	2,196,400.95	3,357,527.49	3,357,527.49
2005-2006 Actual Indirect Costs	1,632,084.08	2,448,904.93	2,448,904.93
2003-2004 Fixed Carry Forward	-713,166.00	-1,000,651.79	-1,000,651.79
Total Indirect Costs	2,345,250.08	3,449,556.72	3,449,556.72
Over/(Under) Recovery	-148,849.13	-92,029.23	-92,029.23

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,632,084.08	2,448,904.93	2,448,904.93
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-148,849.13	-92,029.23	-92,029.23
Total Projected Indirect 2007-2008 (Numerator)	1,780,933.21	2,540,934.16	2,540,934.16
Direct Costs	29,246,350.80	28,429,529.95	28,429,529.95
Rate for 2007-2008	6.09*	8.94*	8.94**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 47010
Form R0418

Brighton Area Schools
125 S. Church Street
Brighton, MI 48116-2403

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,265,478.20	8,109,569.50	8,109,569.50
2003-2004 Fixed Carryforward	-397,344.06	-6,097,553.90	-6,097,553.90
Total Indirect Costs	1,662,822.26	14,207,123.40	14,207,123.40
2003-2004 Direct Costs	53,301,528.66	46,457,437.36	46,457,437.36
2005-2006 Rate	3.12*	30.58*	30.58**

Comparison:			
2005-2006 Actual Direct Costs	56,328,195.14	49,353,070.12	49,353,070.12
Indirect costs based on rate multiplied by actual direct costs	1,757,439.69	7,402,960.52	12,338,267.53
2005-2006 Actual Indirect Costs	1,554,785.46	8,529,910.48	8,529,910.48
2003-2004 Fixed Carry Forward	-397,344.06	-6,097,553.90	-6,097,553.90
Total Indirect Costs	1,952,129.52	14,627,464.38	14,627,464.38
Over/(Under) Recovery	-194,689.83	-7,224,503.86	-2,289,196.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,554,785.46	8,529,910.48	8,529,910.48
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-194,689.83	-7,224,503.86	-2,289,196.85
Total Projected Indirect 2007-2008 (Numerator)	1,749,475.29	15,754,414.34	10,819,107.33
Direct Costs	56,328,195.14	49,353,070.12	49,353,070.12
Rate for 2007-2008	3.11*	31.92*	21.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 47030
Form R0418

*** Final ***

Fowlerville Community Schools
P.O. Box 769
Fowlerville, MI 48836-0769

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	688,677.54	2,774,159.16	2,774,159.16
2003-2004 Fixed Carryforward	-483,570.43	-406,162.45	-406,162.45
Total Indirect Costs	1,172,247.97	3,180,321.61	3,180,321.61
2003-2004 Direct Costs	22,217,117.49	20,131,635.87	20,131,635.87
2005-2006 Rate	5.28*	15.80*	15.80**

Comparison:			
2005-2006 Actual Direct Costs	23,769,722.75	21,379,973.97	21,379,973.97
Indirect costs based on rate multiplied by actual direct costs	1,255,041.36	3,206,996.10	3,378,035.89
2005-2006 Actual Indirect Costs	718,480.03	3,108,228.81	3,108,228.81
2003-2004 Fixed Carry Forward	-483,570.43	-406,162.45	-406,162.45
Total Indirect Costs	1,202,050.46	3,514,391.26	3,514,391.26
Over/(Under) Recovery	52,990.90	-307,395.16	-136,355.37

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	718,480.03	3,108,228.81	3,108,228.81
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	52,990.90	-307,395.16	-136,355.37
Total Projected Indirect 2007-2008 (Numerator)	665,489.13	3,415,623.97	3,244,584.18
Direct Costs	23,769,722.75	21,379,973.97	21,379,973.97
Rate for 2007-2008	2.80*	15.98*	15.18**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 47060
Form R0418

Hartland Consolidated Schools
9525 E. Highland Rd
Howell, MI 48843

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,014,362.39	5,533,009.38	5,533,009.38
2003-2004 Fixed Carryforward	-416,372.38	-1,116,058.60	-1,116,058.60
Total Indirect Costs	1,430,734.77	6,649,067.98	6,649,067.98
2003-2004 Direct Costs	38,414,505.21	33,895,858.22	33,895,858.22
2005-2006 Rate	3.72*	19.62*	19.62**

Comparison:			
2005-2006 Actual Direct Costs	41,834,818.11	36,496,990.11	36,496,990.11
Indirect costs based on rate multiplied by actual direct costs	1,556,255.23	5,474,548.52	7,160,709.46
2005-2006 Actual Indirect Costs	1,080,362.94	6,418,190.94	6,418,190.94
2003-2004 Fixed Carry Forward	-416,372.38	-1,116,058.60	-1,116,058.60
Total Indirect Costs	1,496,735.32	7,534,249.54	7,534,249.54
Over/(Under) Recovery	59,519.91	-2,059,701.02	-373,540.08

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,080,362.94	6,418,190.94	6,418,190.94
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	59,519.91	-2,059,701.02	-373,540.08
Total Projected Indirect 2007-2008 (Numerator)	1,020,843.03	8,477,891.96	6,791,731.02
Direct Costs	41,834,818.11	36,496,990.11	36,496,990.11
Rate for 2007-2008	2.44*	23.23*	18.61**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 47070
Form R0418

Howell Public Schools
411 N. Highlander Way
Howell, MI 48843-1021

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,751,714.09	8,189,635.19	8,189,635.19
2003-2004 Fixed Carryforward	-1,568,532.82	-1,604,127.73	-1,604,127.73
Total Indirect Costs	4,320,246.91	9,793,762.92	9,793,762.92
2003-2004 Direct Costs	57,166,482.65	51,728,561.55	51,728,561.55
2005-2006 Rate	7.56*	18.93*	18.93**

Comparison:			
2005-2006 Actual Direct Costs	61,816,391.35	56,137,005.32	56,137,005.32
Indirect costs based on rate multiplied by actual direct costs	4,673,319.19	8,420,550.80	10,626,735.11
2005-2006 Actual Indirect Costs	3,150,456.07	8,829,842.10	8,829,842.10
2003-2004 Fixed Carry Forward	-1,568,532.82	-1,604,127.73	-1,604,127.73
Total Indirect Costs	4,718,988.89	10,433,969.83	10,433,969.83
Over/(Under) Recovery	-45,669.70	-2,013,419.03	192,765.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,150,456.07	8,829,842.10	8,829,842.10
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-45,669.70	-2,013,419.03	192,765.28
Total Projected Indirect 2007-2008 (Numerator)	3,196,125.77	10,843,261.13	8,637,076.82
Direct Costs	61,816,391.35	56,137,005.32	56,137,005.32
Rate for 2007-2008	5.17*	19.32*	15.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 47080
Form R0418

Pinckney Community Schools
2130 East M-36
Pinckney, MI 48169

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,248,897.24	5,607,585.57	5,607,585.57
2003-2004 Fixed Carryforward	-814,852.38	-2,349,021.94	-2,349,021.94
Total Indirect Costs	2,063,749.62	7,956,607.51	7,956,607.51
2003-2004 Direct Costs	37,004,332.53	32,645,644.20	32,645,644.20
2005-2006 Rate	5.58*	24.37*	24.37**

Comparison:			
2005-2006 Actual Direct Costs	35,774,729.86	31,740,556.52	31,740,556.52
Indirect costs based on rate multiplied by actual direct costs	1,996,229.93	4,761,083.48	7,735,173.62
2005-2006 Actual Indirect Costs	1,342,375.81	5,376,549.15	5,376,549.15
2003-2004 Fixed Carry Forward	-814,852.38	-2,349,021.94	-2,349,021.94
Total Indirect Costs	2,157,228.19	7,725,571.09	7,725,571.09
Over/(Under) Recovery	-160,998.26	-2,964,487.61	9,602.53

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,342,375.81	5,376,549.15	5,376,549.15
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-160,998.26	-2,964,487.61	9,602.53
Total Projected Indirect 2007-2008 (Numerator)	1,503,374.07	8,341,036.76	5,366,946.62
Direct Costs	35,774,729.86	31,740,556.52	31,740,556.52
Rate for 2007-2008	4.20*	26.28*	16.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 47901
Form R0418

*** Final ***

Kensington Woods High School
3750 Cleary Drive
Howell, MI 48843-8542

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	58,859.54	331,304.81	331,304.81
2003-2004 Fixed Carryforward	60,570.22	-317,219.84	-317,219.84
Total Indirect Costs	-1,710.68	648,524.65	648,524.65
2003-2004 Direct Costs	1,137,891.75	865,446.48	865,446.48
2005-2006 Rate	0.00*	74.94*	74.94**

Comparison:			
2005-2006 Actual Direct Costs	1,390,614.00	1,055,935.00	1,055,935.00
Indirect costs based on rate multiplied by actual direct costs	0.00	158,390.25	263,983.75
2005-2006 Actual Indirect Costs	48,746.00	383,425.00	383,425.00
2003-2004 Fixed Carry Forward	60,570.22	-317,219.84	-317,219.84
Total Indirect Costs	-11,824.22	700,644.84	700,644.84
Over/(Under) Recovery	0.00	-542,254.59	-436,661.09

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	48,746.00	383,425.00	383,425.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-542,254.59	-436,661.09
Total Projected Indirect 2007-2008 (Numerator)	48,746.00	925,679.59	820,086.09
Direct Costs	1,390,614.00	1,055,935.00	1,055,935.00
Rate for 2007-2008	3.51*	87.66*	77.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 47902
Form R0418

Charyl Stockwell Academy
9758 E. Highland Road
Howell, MI 48843-9098

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	58,630.49	396,925.64	396,925.64
2003-2004 Fixed Carryforward	343,825.02	-498,257.40	-498,257.40
Total Indirect Costs	-285,194.53	895,183.04	895,183.04
2003-2004 Direct Costs	2,683,036.74	2,344,741.59	2,344,741.59
2005-2006 Rate	0.00*	38.18*	38.18**

Comparison:			
2005-2006 Actual Direct Costs	3,487,604.00	3,082,789.00	3,082,789.00
Indirect costs based on rate multiplied by actual direct costs	0.00	462,418.35	770,697.25
2005-2006 Actual Indirect Costs	398,943.00	803,758.00	803,758.00
2003-2004 Fixed Carry Forward	343,825.02	-498,257.40	-498,257.40
Total Indirect Costs	55,117.98	1,302,015.40	1,302,015.40
Over/(Under) Recovery	0.00	-839,597.05	-531,318.15

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	398,943.00	803,758.00	803,758.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-839,597.05	-531,318.15
Total Projected Indirect 2007-2008 (Numerator)	398,943.00	1,643,355.05	1,335,076.15
Direct Costs	3,487,604.00	3,082,789.00	3,082,789.00
Rate for 2007-2008	11.44*	53.31*	43.31**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 48040
Form R0418

Tahquamenon Area Schools
700 Newberry Avenue
Newberry, MI 49868-1598

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	212,017.29	848,749.50	848,749.50
2003-2004 Fixed Carryforward	140,846.59	179,908.40	179,908.40
Total Indirect Costs	71,170.70	668,841.10	668,841.10
2003-2004 Direct Costs	9,206,618.72	8,569,886.51	8,569,886.51
2005-2006 Rate	0.77*	7.80*	7.80**

Comparison:			
2005-2006 Actual Direct Costs	9,683,270.45	8,890,134.20	8,890,134.20
Indirect costs based on rate multiplied by actual direct costs	74,561.18	693,430.47	693,430.47
2005-2006 Actual Indirect Costs	270,226.72	1,063,362.97	1,063,362.97
2003-2004 Fixed Carry Forward	140,846.59	179,908.40	179,908.40
Total Indirect Costs	129,380.13	883,454.57	883,454.57
Over/(Under) Recovery	-54,818.95	-190,024.10	-190,024.10

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	270,226.72	1,063,362.97	1,063,362.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-54,818.95	-190,024.10	-190,024.10
Total Projected Indirect 2007-2008 (Numerator)	325,045.67	1,253,387.07	1,253,387.07
Direct Costs	9,683,270.45	8,890,134.20	8,890,134.20
Rate for 2007-2008	3.36*	14.10*	14.10**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 49010
Form R0418

St. Ignace Area Schools
W429 Portage St.
St. Ignace, MI 49781-9691

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	130,414.70	829,009.08	829,009.08
2003-2004 Fixed Carryforward	-9,437.05	-93,719.63	-93,719.63
Total Indirect Costs	139,851.75	922,728.71	922,728.71
2003-2004 Direct Costs	6,570,497.38	5,871,903.00	5,871,903.00
2005-2006 Rate	2.13*	15.71*	15.71**

Comparison:			
2005-2006 Actual Direct Costs	6,176,029.76	5,535,956.84	5,535,956.84
Indirect costs based on rate multiplied by actual direct costs	131,549.43	830,393.53	869,698.82
2005-2006 Actual Indirect Costs	131,937.55	772,010.47	772,010.47
2003-2004 Fixed Carry Forward	-9,437.05	-93,719.63	-93,719.63
Total Indirect Costs	141,374.60	865,730.10	865,730.10
Over/(Under) Recovery	-9,825.17	-35,336.57	3,968.72

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	131,937.55	772,010.47	772,010.47
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-9,825.17	-35,336.57	3,968.72
Total Projected Indirect 2007-2008 (Numerator)	141,762.72	807,347.04	768,041.75
Direct Costs	6,176,029.76	5,535,956.84	5,535,956.84
Rate for 2007-2008	2.30*	14.58*	13.87**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 49020
Form R0418

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775-0876

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	7,697.81	19,831.71	19,831.71
2003-2004 Fixed Carryforward	1,959.46	-12,194.54	-12,194.54
Total Indirect Costs	5,738.35	32,026.25	32,026.25
2003-2004 Direct Costs	108,548.39	96,414.49	96,414.49
2005-2006 Rate	5.29*	33.22*	33.22**

Comparison:			
2005-2006 Actual Direct Costs	71,890.03	66,218.84	66,218.84
Indirect costs based on rate multiplied by actual direct costs	3,802.98	9,932.83	16,554.71
2005-2006 Actual Indirect Costs	5,344.79	11,015.98	11,015.98
2003-2004 Fixed Carry Forward	1,959.46	-12,194.54	-12,194.54
Total Indirect Costs	3,385.33	23,210.52	23,210.52
Over/(Under) Recovery	417.65	-13,277.69	-6,655.81

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	5,344.79	11,015.98	11,015.98
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	417.65	-13,277.69	-6,655.81
Total Projected Indirect 2007-2008 (Numerator)	4,927.14	24,293.67	17,671.79
Direct Costs	71,890.03	66,218.84	66,218.84
Rate for 2007-2008	6.85*	36.69*	26.69**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 49040
Form R0418

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719-0366

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	170,301.94	599,947.06	599,947.06
2003-2004 Fixed Carryforward	-75,501.56	-235,308.85	-235,308.85
Total Indirect Costs	245,803.50	835,255.91	835,255.91
2003-2004 Direct Costs	3,520,819.87	3,091,174.75	3,091,174.75
2005-2006 Rate	6.98*	27.02*	27.02**

Comparison:			
2005-2006 Actual Direct Costs	3,559,848.03	3,169,142.32	3,169,142.32
Indirect costs based on rate multiplied by actual direct costs	248,477.39	475,371.35	792,285.58
2005-2006 Actual Indirect Costs	198,124.08	588,829.79	588,829.79
2003-2004 Fixed Carry Forward	-75,501.56	-235,308.85	-235,308.85
Total Indirect Costs	273,625.64	824,138.64	824,138.64
Over/(Under) Recovery	-25,148.25	-348,767.29	-31,853.06

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	198,124.08	588,829.79	588,829.79
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-25,148.25	-348,767.29	-31,853.06
Total Projected Indirect 2007-2008 (Numerator)	223,272.33	937,597.08	620,682.85
Direct Costs	3,559,848.03	3,169,142.32	3,169,142.32
Rate for 2007-2008	6.27*	29.59*	19.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 49055
Form R0418

*** Final ***

Engadine Consolidated Schools
W13920 Melville Street
Engadine, MI 49827-9501

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	115,215.71	388,830.59	388,830.59
2003-2004 Fixed Carryforward	-42,162.14	-91,076.91	-91,076.91
Total Indirect Costs	157,377.85	479,907.50	479,907.50
2003-2004 Direct Costs	2,515,268.55	2,241,653.67	2,241,653.67
2005-2006 Rate	6.26*	21.41*	21.41**

Comparison:			
2005-2006 Actual Direct Costs	2,626,589.91	2,355,806.19	2,355,806.19
Indirect costs based on rate multiplied by actual direct costs	164,424.53	353,370.93	504,378.11
2005-2006 Actual Indirect Costs	128,004.57	398,788.29	398,788.29
2003-2004 Fixed Carry Forward	-42,162.14	-91,076.91	-91,076.91
Total Indirect Costs	170,166.71	489,865.20	489,865.20
Over/(Under) Recovery	-5,742.18	-136,494.27	14,512.91

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	128,004.57	398,788.29	398,788.29
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-5,742.18	-136,494.27	14,512.91
Total Projected Indirect 2007-2008 (Numerator)	133,746.75	535,282.56	384,275.38
Direct Costs	2,626,589.91	2,355,806.19	2,355,806.19
Rate for 2007-2008	5.09*	22.72*	16.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 49070
Form R0418

*** Final ***

Moran Township School District
300 Gros Cap Road
St. Ignace, MI 49781-9699

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	7,956.69	87,625.81	87,625.81
2003-2004 Fixed Carryforward	0.00	-75,243.82	-75,243.82
Total Indirect Costs	7,956.69	162,869.63	162,869.63
2003-2004 Direct Costs	1,040,422.41	960,753.29	960,753.29
2005-2006 Rate	0.76*	16.95*	16.95**

Comparison:			
2005-2006 Actual Direct Costs	817,013.66	749,344.87	749,344.87
Indirect costs based on rate multiplied by actual direct costs	6,209.30	112,401.73	127,013.96
2005-2006 Actual Indirect Costs	33,923.87	101,592.66	101,592.66
2003-2004 Fixed Carry Forward	0.00	-75,243.82	-75,243.82
Total Indirect Costs	33,923.87	176,836.48	176,836.48
Over/(Under) Recovery	-27,714.57	-64,434.75	-49,822.52

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	33,923.87	101,592.66	101,592.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-27,714.57	-64,434.75	-49,822.52
Total Projected Indirect 2007-2008 (Numerator)	61,638.44	166,027.41	151,415.18
Direct Costs	817,013.66	749,344.87	749,344.87
Rate for 2007-2008	7.54*	22.16*	20.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 49110
Form R0418

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757-0340

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	500.00	129,284.14	129,284.14
2003-2004 Fixed Carryforward	0.00	-59,970.34	-59,970.34
Total Indirect Costs	500.00	189,254.48	189,254.48
2003-2004 Direct Costs	1,107,056.12	978,271.98	978,271.98
2005-2006 Rate	0.05*	19.35*	19.35**

Comparison:			
2005-2006 Actual Direct Costs	1,124,230.00	985,659.00	985,659.00
Indirect costs based on rate multiplied by actual direct costs	562.12	147,848.85	190,725.02
2005-2006 Actual Indirect Costs	10,301.00	148,872.00	148,872.00
2003-2004 Fixed Carry Forward	0.00	-59,970.34	-59,970.34
Total Indirect Costs	10,301.00	208,842.34	208,842.34
Over/(Under) Recovery	-9,738.88	-60,993.49	-18,117.32

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	10,301.00	148,872.00	148,872.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-9,738.88	-60,993.49	-18,117.32
Total Projected Indirect 2007-2008 (Numerator)	20,039.88	209,865.49	166,989.32
Direct Costs	1,124,230.00	985,659.00	985,659.00
Rate for 2007-2008	1.78*	21.29*	16.94**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50000
Form R0418

Macomb ISD
44001 Garfield Road
Clinton Township, MI 48038-1100

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,585,350.95	8,700,504.53	8,700,504.53
2003-2004 Fixed Carryforward	738,072.73	2,312,806.37	2,312,806.37
Total Indirect Costs	2,847,278.22	6,387,698.16	6,387,698.16
2003-2004 Direct Costs	107,136,635.53	102,021,481.95	102,021,481.95
2005-2006 Rate	2.66*	6.26*	6.26**

Comparison:			
2005-2006 Actual Direct Costs	123,561,978.74	117,418,492.14	117,418,492.14
Indirect costs based on rate multiplied by actual direct costs	3,286,748.63	7,350,397.61	7,350,397.61
2005-2006 Actual Indirect Costs	3,767,504.22	9,910,990.82	9,910,990.82
2003-2004 Fixed Carry Forward	738,072.73	2,312,806.37	2,312,806.37
Total Indirect Costs	3,029,431.49	7,598,184.45	7,598,184.45
Over/(Under) Recovery	257,317.14	-247,786.84	-247,786.84

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,767,504.22	9,910,990.82	9,910,990.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	257,317.14	-247,786.84	-247,786.84
Total Projected Indirect 2007-2008 (Numerator)	3,510,187.08	10,158,777.66	10,158,777.66
Direct Costs	123,561,978.74	117,418,492.14	117,418,492.14
Rate for 2007-2008	2.84*	8.65*	8.65**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50010
Form R0418

Center Line Public Schools
26400 Arsenal Street
Center Line, MI 48015-1600

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	775,905.09	4,492,068.84	4,492,068.84
2003-2004 Fixed Carryforward	-694,579.86	-1,010,831.56	-1,010,831.56
Total Indirect Costs	1,470,484.95	5,502,900.40	5,502,900.40
2003-2004 Direct Costs	30,240,758.98	26,524,595.23	26,524,595.23
2005-2006 Rate	4.86*	20.75*	20.75**

Comparison:			
2005-2006 Actual Direct Costs	32,484,936.13	28,353,438.88	28,353,438.88
Indirect costs based on rate multiplied by actual direct costs	1,578,767.90	4,253,015.83	5,883,338.57
2005-2006 Actual Indirect Costs	815,424.00	4,946,921.25	4,946,921.25
2003-2004 Fixed Carry Forward	-694,579.86	-1,010,831.56	-1,010,831.56
Total Indirect Costs	1,510,003.86	5,957,752.81	5,957,752.81
Over/(Under) Recovery	68,764.04	-1,704,736.98	-74,414.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	815,424.00	4,946,921.25	4,946,921.25
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	68,764.04	-1,704,736.98	-74,414.24
Total Projected Indirect 2007-2008 (Numerator)	746,659.96	6,651,658.23	5,021,335.49
Direct Costs	32,484,936.13	28,353,438.88	28,353,438.88
Rate for 2007-2008	2.30*	23.46*	17.71**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50020
Form R0418

East Detroit Public Schools
15115 Deerfield Avenue
Eastpointe, MI 48021-1515

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,430,232.55	8,755,777.25	8,755,777.25
2003-2004 Fixed Carryforward	-828,235.48	-4,751,491.05	-4,751,491.05
Total Indirect Costs	2,258,468.03	13,507,268.30	13,507,268.30
2003-2004 Direct Costs	49,044,092.70	41,718,548.00	41,718,548.00
2005-2006 Rate	4.60*	32.38*	32.38**

Comparison:			
2005-2006 Actual Direct Costs	48,386,041.74	41,183,250.92	41,183,250.92
Indirect costs based on rate multiplied by actual direct costs	2,225,757.92	6,177,487.64	10,295,812.73
2005-2006 Actual Indirect Costs	1,521,403.32	8,724,194.14	8,724,194.14
2003-2004 Fixed Carry Forward	-828,235.48	-4,751,491.05	-4,751,491.05
Total Indirect Costs	2,349,638.80	13,475,685.19	13,475,685.19
Over/(Under) Recovery	-123,880.88	-7,298,197.55	-3,179,872.46

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,521,403.32	8,724,194.14	8,724,194.14
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-123,880.88	-7,298,197.55	-3,179,872.46
Total Projected Indirect 2007-2008 (Numerator)	1,645,284.20	16,022,391.69	11,904,066.60
Direct Costs	48,386,041.74	41,183,250.92	41,183,250.92
Rate for 2007-2008	3.40*	38.91*	28.91**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50030
Form R0418

Roseville Community Schools
18975 Church Street
Roseville, MI 48066-3952

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,942,966.22	8,516,275.88	8,516,275.88
2003-2004 Fixed Carryforward	-686,772.14	-5,724,739.72	-5,724,739.72
Total Indirect Costs	2,629,738.36	14,241,015.60	14,241,015.60
2003-2004 Direct Costs	51,914,270.75	45,340,961.09	45,340,961.09
2005-2006 Rate	5.07*	31.41*	31.41**

Comparison:			
2005-2006 Actual Direct Costs	54,011,884.52	47,274,993.36	47,274,993.36
Indirect costs based on rate multiplied by actual direct costs	2,738,402.55	7,091,249.00	11,818,748.34
2005-2006 Actual Indirect Costs	1,918,763.45	8,655,654.61	8,655,654.61
2003-2004 Fixed Carry Forward	-686,772.14	-5,724,739.72	-5,724,739.72
Total Indirect Costs	2,605,535.59	14,380,394.33	14,380,394.33
Over/(Under) Recovery	132,866.96	-7,289,145.33	-2,561,645.99

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,918,763.45	8,655,654.61	8,655,654.61
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	132,866.96	-7,289,145.33	-2,561,645.99
Total Projected Indirect 2007-2008 (Numerator)	1,785,896.49	15,944,799.94	11,217,300.60
Direct Costs	54,011,884.52	47,274,993.36	47,274,993.36
Rate for 2007-2008	3.31*	33.73*	23.73**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50040
Form R0418

Anchor Bay School District
5201 County Line Road
Casco, MI 48064

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	939,665.23	6,990,974.11	6,990,974.11
2003-2004 Fixed Carryforward	269,086.41	-1,372,887.07	-1,372,887.07
Total Indirect Costs	670,578.82	8,363,861.18	8,363,861.18
2003-2004 Direct Costs	49,693,259.07	43,641,950.19	43,641,950.19
2005-2006 Rate	1.35*	19.16*	19.16**

Comparison:			
2005-2006 Actual Direct Costs	53,877,092.69	47,037,331.03	47,037,331.03
Indirect costs based on rate multiplied by actual direct costs	727,340.75	7,055,599.65	9,012,352.63
2005-2006 Actual Indirect Costs	851,177.78	7,690,939.44	7,690,939.44
2003-2004 Fixed Carry Forward	269,086.41	-1,372,887.07	-1,372,887.07
Total Indirect Costs	582,091.37	9,063,826.51	9,063,826.51
Over/(Under) Recovery	145,249.38	-2,008,226.86	-51,473.88

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	851,177.78	7,690,939.44	7,690,939.44
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	145,249.38	-2,008,226.86	-51,473.88
Total Projected Indirect 2007-2008 (Numerator)	705,928.40	9,699,166.30	7,742,413.32
Direct Costs	53,877,092.69	47,037,331.03	47,037,331.03
Rate for 2007-2008	1.31*	20.62*	16.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50050
Form R0418

*** Final ***

Armada Area Schools
74500 Burk Street
Armada, MI 48005-3314

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	740,696.48	2,181,381.83	2,181,381.83
2003-2004 Fixed Carryforward	-171,515.17	-905,063.99	-905,063.99
Total Indirect Costs	912,211.65	3,086,445.82	3,086,445.82
2003-2004 Direct Costs	14,532,224.25	13,091,538.90	13,091,538.90
2005-2006 Rate	6.28*	23.58*	23.58**

Comparison:			
2005-2006 Actual Direct Costs	15,992,334.22	14,375,604.13	14,375,604.13
Indirect costs based on rate multiplied by actual direct costs	1,004,318.59	2,156,340.62	3,389,767.45
2005-2006 Actual Indirect Costs	694,121.19	2,310,851.28	2,310,851.28
2003-2004 Fixed Carry Forward	-171,515.17	-905,063.99	-905,063.99
Total Indirect Costs	865,636.36	3,215,915.27	3,215,915.27
Over/(Under) Recovery	138,682.23	-1,059,574.65	173,852.18

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	694,121.19	2,310,851.28	2,310,851.28
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	138,682.23	-1,059,574.65	173,852.18
Total Projected Indirect 2007-2008 (Numerator)	555,438.96	3,370,425.93	2,136,999.10
Direct Costs	15,992,334.22	14,375,604.13	14,375,604.13
Rate for 2007-2008	3.47*	23.45*	14.87**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50070
Form R0418

Clintondale Community Schools
35100 Little Mack Avenue
Clinton Township, MI 48035-2633

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,539,282.53	4,827,146.27	4,827,146.27
2003-2004 Fixed Carryforward	-899,473.70	-1,470,974.37	-1,470,974.37
Total Indirect Costs	2,438,756.23	6,298,120.64	6,298,120.64
2003-2004 Direct Costs	30,250,981.61	26,963,117.87	26,963,117.87
2005-2006 Rate	8.06*	23.36*	23.36**

Comparison:			
2005-2006 Actual Direct Costs	29,379,504.75	25,739,533.69	25,739,533.69
Indirect costs based on rate multiplied by actual direct costs	2,367,988.08	3,860,930.05	6,012,755.07
2005-2006 Actual Indirect Costs	1,633,659.63	5,273,630.69	5,273,630.69
2003-2004 Fixed Carry Forward	-899,473.70	-1,470,974.37	-1,470,974.37
Total Indirect Costs	2,533,133.33	6,744,605.06	6,744,605.06
Over/(Under) Recovery	-165,145.25	-2,883,675.01	-731,849.99

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,633,659.63	5,273,630.69	5,273,630.69
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-165,145.25	-2,883,675.01	-731,849.99
Total Projected Indirect 2007-2008 (Numerator)	1,798,804.88	8,157,305.70	6,005,480.68
Direct Costs	29,379,504.75	25,739,533.69	25,739,533.69
Rate for 2007-2008	6.12*	31.69*	23.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50080
Form R0418

Chippewa Valley Schools
19120 Cass Avenue
Clinton Township, MI 48038-2301

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,354,325.37	12,987,786.35	12,987,786.35
2003-2004 Fixed Carryforward	-248,854.11	-443,152.52	-443,152.52
Total Indirect Costs	3,603,179.48	13,430,938.87	13,430,938.87
2003-2004 Direct Costs	99,155,138.29	89,521,677.31	89,521,677.31
2005-2006 Rate	3.63*	15.00*	15.00**

Comparison:			
2005-2006 Actual Direct Costs	111,321,396.03	101,952,315.41	101,952,315.41
Indirect costs based on rate multiplied by actual direct costs	4,040,966.68	15,292,847.31	15,292,847.31
2005-2006 Actual Indirect Costs	3,892,311.96	13,261,392.58	13,261,392.58
2003-2004 Fixed Carry Forward	-248,854.11	-443,152.52	-443,152.52
Total Indirect Costs	4,141,166.07	13,704,545.10	13,704,545.10
Over/(Under) Recovery	-100,199.39	1,588,302.21	1,588,302.21

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,892,311.96	13,261,392.58	13,261,392.58
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-100,199.39	1,588,302.21	1,588,302.21
Total Projected Indirect 2007-2008 (Numerator)	3,992,511.35	11,673,090.37	11,673,090.37
Direct Costs	111,321,396.03	101,952,315.41	101,952,315.41
Rate for 2007-2008	3.59*	11.45*	11.45**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50090
Form R0418

Fitzgerald Public Schools
23200 Ryan Road
Warren, MI 48091-1999

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	588,184.65	4,725,124.29	4,725,124.29
2003-2004 Fixed Carryforward	-183,324.92	-6,851,209.14	-6,851,209.14
Total Indirect Costs	771,509.57	11,576,333.43	11,576,333.43
2003-2004 Direct Costs	28,084,980.65	23,948,041.01	23,948,041.01
2005-2006 Rate	2.75*	48.34*	48.34**

Comparison:			
2005-2006 Actual Direct Costs	28,581,954.38	24,045,233.40	24,045,233.40
Indirect costs based on rate multiplied by actual direct costs	786,003.75	3,606,785.01	6,011,308.35
2005-2006 Actual Indirect Costs	613,462.59	5,150,183.57	5,150,183.57
2003-2004 Fixed Carry Forward	-183,324.92	-6,851,209.14	-6,851,209.14
Total Indirect Costs	796,787.51	12,001,392.71	12,001,392.71
Over/(Under) Recovery	-10,783.76	-8,394,607.70	-5,990,084.36

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	613,462.59	5,150,183.57	5,150,183.57
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-10,783.76	-8,394,607.70	-5,990,084.36
Total Projected Indirect 2007-2008 (Numerator)	624,246.35	13,544,791.27	11,140,267.93
Direct Costs	28,581,954.38	24,045,233.40	24,045,233.40
Rate for 2007-2008	2.18*	56.33*	46.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50100
Form R0418

Fraser Public Schools
33466 Garfield Road
Fraser, MI 48026-1892

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,632,126.39	6,551,548.92	6,551,548.92
2003-2004 Fixed Carryforward	-1,052,016.37	-1,264,039.35	-1,264,039.35
Total Indirect Costs	2,684,142.76	7,815,588.27	7,815,588.27
2003-2004 Direct Costs	41,433,526.31	36,514,103.78	36,514,103.78
2005-2006 Rate	6.48*	21.40*	21.40**

Comparison:			
2005-2006 Actual Direct Costs	45,598,491.77	40,636,302.93	40,636,302.93
Indirect costs based on rate multiplied by actual direct costs	2,954,782.27	6,095,445.44	8,696,168.83
2005-2006 Actual Indirect Costs	1,592,625.92	6,554,814.76	6,554,814.76
2003-2004 Fixed Carry Forward	-1,052,016.37	-1,264,039.35	-1,264,039.35
Total Indirect Costs	2,644,642.29	7,818,854.11	7,818,854.11
Over/(Under) Recovery	310,139.98	-1,723,408.67	877,314.72

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,592,625.92	6,554,814.76	6,554,814.76
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	310,139.98	-1,723,408.67	877,314.72
Total Projected Indirect 2007-2008 (Numerator)	1,282,485.94	8,278,223.43	5,677,500.04
Direct Costs	45,598,491.77	40,636,302.93	40,636,302.93
Rate for 2007-2008	2.81*	20.37*	13.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50120
Form R0418

*** Final ***

Lake Shore Public Schools (Macomb)
28850 Harper Avenue
St. Clair Shores, MI 48081-1249

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,369,076.02	5,057,165.94	5,057,165.94
2003-2004 Fixed Carryforward	-694,138.19	-5,716,633.73	-5,716,633.73
Total Indirect Costs	2,063,214.21	10,773,799.67	10,773,799.67
2003-2004 Direct Costs	31,129,991.29	27,441,901.37	27,441,901.37
2005-2006 Rate	6.63*	39.26*	39.26**

Comparison:			
2005-2006 Actual Direct Costs	32,263,796.55	28,225,819.78	28,225,819.78
Indirect costs based on rate multiplied by actual direct costs	2,139,089.71	4,233,872.97	7,056,454.95
2005-2006 Actual Indirect Costs	1,300,286.96	5,338,263.73	5,338,263.73
2003-2004 Fixed Carry Forward	-694,138.19	-5,716,633.73	-5,716,633.73
Total Indirect Costs	1,994,425.15	11,054,897.46	11,054,897.46
Over/(Under) Recovery	144,664.56	-6,821,024.49	-3,998,442.51

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,300,286.96	5,338,263.73	5,338,263.73
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	144,664.56	-6,821,024.49	-3,998,442.51
Total Projected Indirect 2007-2008 (Numerator)	1,155,622.40	12,159,288.22	9,336,706.24
Direct Costs	32,263,796.55	28,225,819.78	28,225,819.78
Rate for 2007-2008	3.58*	43.08*	33.08**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50130
Form R0418

Lakeview Public Schools (Macomb)
20300 Statler Street
St. Clair Shores, MI 48081-2181

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	877,017.92	4,037,259.39	4,037,259.39
2003-2004 Fixed Carryforward	-354,069.64	-2,874,633.01	-2,874,633.01
Total Indirect Costs	1,231,087.56	6,911,892.40	6,911,892.40
2003-2004 Direct Costs	23,426,123.98	20,265,882.51	20,265,882.51
2005-2006 Rate	5.26*	34.11*	34.11**

Comparison:			
2005-2006 Actual Direct Costs	25,166,129.32	22,679,579.10	22,679,579.10
Indirect costs based on rate multiplied by actual direct costs	1,323,738.40	3,401,936.87	5,669,894.78
2005-2006 Actual Indirect Costs	795,183.94	3,281,734.16	3,281,734.16
2003-2004 Fixed Carry Forward	-354,069.64	-2,874,633.01	-2,874,633.01
Total Indirect Costs	1,149,253.58	6,156,367.17	6,156,367.17
Over/(Under) Recovery	174,484.82	-2,754,430.30	-486,472.39

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	795,183.94	3,281,734.16	3,281,734.16
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	174,484.82	-2,754,430.30	-486,472.39
Total Projected Indirect 2007-2008 (Numerator)	620,699.12	6,036,164.46	3,768,206.55
Direct Costs	25,166,129.32	22,679,579.10	22,679,579.10
Rate for 2007-2008	2.47*	26.61*	16.61**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50140
Form R0418

L'Anse Creuse Public Schools
36727 Jefferson Avenue
Harrison Township, MI 48045-2917

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	8,096,929.20	16,456,328.39	16,456,328.39
2003-2004 Fixed Carryforward	-5,173,905.92	-5,334,418.72	-5,334,418.72
Total Indirect Costs	13,270,835.12	21,790,747.11	21,790,747.11
2003-2004 Direct Costs	88,308,891.33	79,949,492.14	79,949,492.14
2005-2006 Rate	15.03*	27.26*	27.26**

Comparison:			
2005-2006 Actual Direct Costs	95,818,408.80	86,072,779.66	86,072,779.66
Indirect costs based on rate multiplied by actual direct costs	14,372,761.32	12,910,916.95	21,518,194.92
2005-2006 Actual Indirect Costs	4,723,537.92	14,469,167.06	14,469,167.06
2003-2004 Fixed Carry Forward	-5,173,905.92	-5,334,418.72	-5,334,418.72
Total Indirect Costs	9,897,443.84	19,803,585.78	19,803,585.78
Over/(Under) Recovery	4,475,317.48	-6,892,668.83	1,714,609.14

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	4,723,537.92	14,469,167.06	14,469,167.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	4,475,317.48	-6,892,668.83	1,714,609.14
Total Projected Indirect 2007-2008 (Numerator)	248,220.44	21,361,835.89	12,754,557.92
Direct Costs	95,818,408.80	86,072,779.66	86,072,779.66
Rate for 2007-2008	0.26*	24.82*	14.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50160
Form R0418

*** Final ***

Mt. Clemens Community School District
167 Cass Avenue
Mt. Clemens, MI 48043-2297

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	821,239.32	3,796,016.36	3,796,016.36
2003-2004 Fixed Carryforward	-224,302.11	-766,145.82	-766,145.82
Total Indirect Costs	1,045,541.43	4,562,162.18	4,562,162.18
2003-2004 Direct Costs	29,139,502.32	26,164,725.28	26,164,725.28
2005-2006 Rate	3.59*	17.44*	17.44**

Comparison:			
2005-2006 Actual Direct Costs	28,681,546.40	25,729,389.31	25,729,389.31
Indirect costs based on rate multiplied by actual direct costs	1,029,667.52	3,859,408.40	4,487,205.50
2005-2006 Actual Indirect Costs	904,232.38	3,856,389.47	3,856,389.47
2003-2004 Fixed Carry Forward	-224,302.11	-766,145.82	-766,145.82
Total Indirect Costs	1,128,534.49	4,622,535.29	4,622,535.29
Over/(Under) Recovery	-98,866.97	-763,126.89	-135,329.79

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	904,232.38	3,856,389.47	3,856,389.47
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-98,866.97	-763,126.89	-135,329.79
Total Projected Indirect 2007-2008 (Numerator)	1,003,099.35	4,619,516.36	3,991,719.26
Direct Costs	28,681,546.40	25,729,389.31	25,729,389.31
Rate for 2007-2008	3.50*	17.95*	15.51**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50170
Form R0418

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048-2000

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	177,876.19	1,292,009.08	1,292,009.08
2003-2004 Fixed Carryforward	-89,020.32	-164,732.28	-164,732.28
Total Indirect Costs	266,896.51	1,456,741.36	1,456,741.36
2003-2004 Direct Costs	9,282,366.35	8,168,233.46	8,168,233.46
2005-2006 Rate	2.88*	17.83*	17.83**

Comparison:			
2005-2006 Actual Direct Costs	11,072,753.86	9,719,097.22	9,719,097.22
Indirect costs based on rate multiplied by actual direct costs	318,895.31	1,457,864.58	1,732,915.03
2005-2006 Actual Indirect Costs	232,468.39	1,586,125.03	1,586,125.03
2003-2004 Fixed Carry Forward	-89,020.32	-164,732.28	-164,732.28
Total Indirect Costs	321,488.71	1,750,857.31	1,750,857.31
Over/(Under) Recovery	-2,593.40	-292,992.73	-17,942.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	232,468.39	1,586,125.03	1,586,125.03
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-2,593.40	-292,992.73	-17,942.28
Total Projected Indirect 2007-2008 (Numerator)	235,061.79	1,879,117.76	1,604,067.31
Direct Costs	11,072,753.86	9,719,097.22	9,719,097.22
Rate for 2007-2008	2.12*	19.33*	16.50**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50180
Form R0418

Richmond Community Schools
68931 S. Main Street
Richmond, MI 48062-1527

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	598,843.65	1,936,370.00	1,936,370.00
2003-2004 Fixed Carryforward	-165,287.88	-134,905.57	-134,905.57
Total Indirect Costs	764,131.53	2,071,275.57	2,071,275.57
2003-2004 Direct Costs	14,751,316.95	13,413,790.60	13,413,790.60
2005-2006 Rate	5.18*	15.44*	15.44**

Comparison:			
2005-2006 Actual Direct Costs	15,713,578.56	14,269,619.94	14,269,619.94
Indirect costs based on rate multiplied by actual direct costs	813,963.37	2,140,442.99	2,203,229.32
2005-2006 Actual Indirect Costs	783,479.99	2,227,438.61	2,227,438.61
2003-2004 Fixed Carry Forward	-165,287.88	-134,905.57	-134,905.57
Total Indirect Costs	948,767.87	2,362,344.18	2,362,344.18
Over/(Under) Recovery	-134,804.50	-221,901.19	-159,114.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	783,479.99	2,227,438.61	2,227,438.61
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-134,804.50	-221,901.19	-159,114.86
Total Projected Indirect 2007-2008 (Numerator)	918,284.49	2,449,339.80	2,386,553.47
Direct Costs	15,713,578.56	14,269,619.94	14,269,619.94
Rate for 2007-2008	5.84*	17.16*	16.72**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50190
Form R0418

Romeo Community Schools
316 N. Main Street
Romeo, MI 48065-4621

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,345,787.28	7,788,604.94	7,788,604.94
2003-2004 Fixed Carryforward	-1,340,761.97	-3,366,079.40	-3,366,079.40
Total Indirect Costs	3,686,549.25	11,154,684.34	11,154,684.34
2003-2004 Direct Costs	42,642,994.58	37,200,176.92	37,200,176.92
2005-2006 Rate	8.65*	29.99*	29.99**

Comparison:			
2005-2006 Actual Direct Costs	45,924,768.48	40,706,708.57	40,706,708.57
Indirect costs based on rate multiplied by actual direct costs	3,972,492.47	6,106,006.29	10,176,677.14
2005-2006 Actual Indirect Costs	1,520,818.29	6,738,878.20	6,738,878.20
2003-2004 Fixed Carry Forward	-1,340,761.97	-3,366,079.40	-3,366,079.40
Total Indirect Costs	2,861,580.26	10,104,957.60	10,104,957.60
Over/(Under) Recovery	1,110,912.21	-3,998,951.31	71,719.54

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,520,818.29	6,738,878.20	6,738,878.20
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,110,912.21	-3,998,951.31	71,719.54
Total Projected Indirect 2007-2008 (Numerator)	409,906.08	10,737,829.51	6,667,158.66
Direct Costs	45,924,768.48	40,706,708.57	40,706,708.57
Rate for 2007-2008	0.89*	26.38*	16.38**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50200
Form R0418

South Lake Schools
23101 Stadium Boulevard
St. Clair Shores, MI 48080-1172

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	299,745.88	3,344,094.29	3,344,094.29
2003-2004 Fixed Carryforward	-4,823.15	-2,615,109.21	-2,615,109.21
Total Indirect Costs	304,569.03	5,959,203.50	5,959,203.50
2003-2004 Direct Costs	22,822,235.59	19,777,887.18	19,777,887.18
2005-2006 Rate	1.33*	30.13*	30.13**

Comparison:			
2005-2006 Actual Direct Costs	24,891,583.90	21,558,556.18	21,558,556.18
Indirect costs based on rate multiplied by actual direct costs	331,058.07	3,233,783.43	5,389,639.05
2005-2006 Actual Indirect Costs	364,007.83	3,697,035.55	3,697,035.55
2003-2004 Fixed Carry Forward	-4,823.15	-2,615,109.21	-2,615,109.21
Total Indirect Costs	368,830.98	6,312,144.76	6,312,144.76
Over/(Under) Recovery	-37,772.91	-3,078,361.33	-922,505.71

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	364,007.83	3,697,035.55	3,697,035.55
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-37,772.91	-3,078,361.33	-922,505.71
Total Projected Indirect 2007-2008 (Numerator)	401,780.74	6,775,396.88	4,619,541.26
Direct Costs	24,891,583.90	21,558,556.18	21,558,556.18
Rate for 2007-2008	1.61*	31.43*	21.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50210
Form R0418

Utica Community Schools
11303 Greendale Drive
Sterling Heights, MI 48312-2925

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	5,717,531.02	31,399,977.43	31,399,977.43
2003-2004 Fixed Carryforward	314,822.69	-9,475,985.71	-9,475,985.71
Total Indirect Costs	5,402,708.33	40,875,963.14	40,875,963.14
2003-2004 Direct Costs	247,377,517.86	221,695,071.45	221,695,071.45
2005-2006 Rate	2.18*	18.44*	18.44**

Comparison:			
2005-2006 Actual Direct Costs	256,701,101.08	227,006,180.37	227,006,180.37
Indirect costs based on rate multiplied by actual direct costs	5,596,084.00	34,050,927.06	41,859,939.66
2005-2006 Actual Indirect Costs	5,264,584.95	34,959,505.66	34,959,505.66
2003-2004 Fixed Carry Forward	314,822.69	-9,475,985.71	-9,475,985.71
Total Indirect Costs	4,949,762.26	44,435,491.37	44,435,491.37
Over/(Under) Recovery	646,321.74	-10,384,564.31	-2,575,551.71

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	5,264,584.95	34,959,505.66	34,959,505.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	646,321.74	-10,384,564.31	-2,575,551.71
Total Projected Indirect 2007-2008 (Numerator)	4,618,263.21	45,344,069.97	37,535,057.37
Direct Costs	256,701,101.08	227,006,180.37	227,006,180.37
Rate for 2007-2008	1.80*	19.97*	16.53**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50220
Form R0418

Van Dyke Public Schools
23500 MacArthur
Warren, MI 48089-5301

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,223,017.48	6,836,992.70	6,836,992.70
2003-2004 Fixed Carryforward	-233,619.11	-5,888,950.85	-5,888,950.85
Total Indirect Costs	1,456,636.59	12,725,943.55	12,725,943.55
2003-2004 Direct Costs	38,253,320.86	32,639,345.64	32,639,345.64
2005-2006 Rate	3.81*	38.99*	38.99**

Comparison:			
2005-2006 Actual Direct Costs	39,770,168.02	34,936,132.08	34,936,132.08
Indirect costs based on rate multiplied by actual direct costs	1,515,243.40	5,240,419.81	8,734,033.02
2005-2006 Actual Indirect Costs	1,108,067.57	5,942,103.51	5,942,103.51
2003-2004 Fixed Carry Forward	-233,619.11	-5,888,950.85	-5,888,950.85
Total Indirect Costs	1,341,686.68	11,831,054.36	11,831,054.36
Over/(Under) Recovery	173,556.72	-6,590,634.55	-3,097,021.34

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,108,067.57	5,942,103.51	5,942,103.51
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	173,556.72	-6,590,634.55	-3,097,021.34
Total Projected Indirect 2007-2008 (Numerator)	934,510.85	12,532,738.06	9,039,124.85
Direct Costs	39,770,168.02	34,936,132.08	34,936,132.08
Rate for 2007-2008	2.35*	35.87*	25.87**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50230
Form R0418

Warren Consolidated Schools
31300 Anita Street
Warren, MI 48093-1697

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	4,552,585.97	23,728,121.40	23,728,121.40
2003-2004 Fixed Carryforward	566,657.45	-27,051,565.09	-27,051,565.09
Total Indirect Costs	3,985,928.52	50,779,686.49	50,779,686.49
2003-2004 Direct Costs	142,137,630.86	122,962,095.43	122,962,095.43
2005-2006 Rate	2.80*	41.30*	41.30**

Comparison:			
2005-2006 Actual Direct Costs	152,275,004.45	130,901,085.87	130,901,085.87
Indirect costs based on rate multiplied by actual direct costs	4,263,700.12	19,635,162.88	32,725,271.47
2005-2006 Actual Indirect Costs	4,621,699.28	25,995,617.86	25,995,617.86
2003-2004 Fixed Carry Forward	566,657.45	-27,051,565.09	-27,051,565.09
Total Indirect Costs	4,055,041.83	53,047,182.95	53,047,182.95
Over/(Under) Recovery	208,658.29	-33,412,020.07	-20,321,911.48

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	4,621,699.28	25,995,617.86	25,995,617.86
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	208,658.29	-33,412,020.07	-20,321,911.48
Total Projected Indirect 2007-2008 (Numerator)	4,413,040.99	59,407,637.93	46,317,529.34
Direct Costs	152,275,004.45	130,901,085.87	130,901,085.87
Rate for 2007-2008	2.90*	45.38*	35.38**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50240
Form R0418

Warren Woods Public Schools
12900 Frazho Road
Warren, MI 48089-1300

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,439,724.06	5,984,307.25	5,984,307.25
2003-2004 Fixed Carryforward	-643,715.38	-5,697,656.36	-5,697,656.36
Total Indirect Costs	2,083,439.44	11,681,963.61	11,681,963.61
2003-2004 Direct Costs	30,450,982.48	25,906,399.29	25,906,399.29
2005-2006 Rate	6.84*	45.09*	45.09**

Comparison:			
2005-2006 Actual Direct Costs	33,514,415.60	28,800,882.86	28,800,882.86
Indirect costs based on rate multiplied by actual direct costs	2,292,386.03	4,320,132.43	7,200,220.72
2005-2006 Actual Indirect Costs	1,238,017.82	5,951,550.56	5,951,550.56
2003-2004 Fixed Carry Forward	-643,715.38	-5,697,656.36	-5,697,656.36
Total Indirect Costs	1,881,733.20	11,649,206.92	11,649,206.92
Over/(Under) Recovery	410,652.83	-7,329,074.49	-4,448,986.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,238,017.82	5,951,550.56	5,951,550.56
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	410,652.83	-7,329,074.49	-4,448,986.20
Total Projected Indirect 2007-2008 (Numerator)	827,364.99	13,280,625.05	10,400,536.76
Direct Costs	33,514,415.60	28,800,882.86	28,800,882.86
Rate for 2007-2008	2.47*	46.11*	36.11**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50901
Form R0418

Macomb Academy
39092 Garfield Road
Clinton Township, MI 48038-4094

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	130,395.44	130,395.44
2003-2004 Fixed Carryforward	0.00	-128,218.21	-128,218.21
Total Indirect Costs	0.00	258,613.65	258,613.65
2003-2004 Direct Costs	664,563.67	534,168.23	534,168.23
2005-2006 Rate	0.00*	48.41*	48.41**

Comparison:			
2005-2006 Actual Direct Costs	980,858.89	804,002.22	804,002.22
Indirect costs based on rate multiplied by actual direct costs	0.00	120,600.33	201,000.56
2005-2006 Actual Indirect Costs	0.00	176,856.67	176,856.67
2003-2004 Fixed Carry Forward	0.00	-128,218.21	-128,218.21
Total Indirect Costs	0.00	305,074.88	305,074.88
Over/(Under) Recovery	0.00	-184,474.55	-104,074.32

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	176,856.67	176,856.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-184,474.55	-104,074.32
Total Projected Indirect 2007-2008 (Numerator)	0.00	361,331.22	280,930.99
Direct Costs	980,858.89	804,002.22	804,002.22
Rate for 2007-2008	0.00*	44.94*	34.94**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50902
Form R0418

Conner Creek Academy East
16911 Eastland
Roseville, MI 48066-2078

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	8,658.00	832,719.00	832,719.00
2003-2004 Fixed Carryforward	0.00	-530,704.77	-530,704.77
Total Indirect Costs	8,658.00	1,363,423.77	1,363,423.77
2003-2004 Direct Costs	4,672,362.00	3,848,301.00	3,848,301.00
2005-2006 Rate	0.19*	35.43*	35.43**

Comparison:			
2005-2006 Actual Direct Costs	5,668,445.07	4,554,499.45	4,554,499.45
Indirect costs based on rate multiplied by actual direct costs	10,770.05	683,174.92	1,138,624.86
2005-2006 Actual Indirect Costs	158,443.33	1,272,388.95	1,272,388.95
2003-2004 Fixed Carry Forward	0.00	-530,704.77	-530,704.77
Total Indirect Costs	158,443.33	1,803,093.72	1,803,093.72
Over/(Under) Recovery	-147,673.28	-1,119,918.80	-664,468.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	158,443.33	1,272,388.95	1,272,388.95
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-147,673.28	-1,119,918.80	-664,468.86
Total Projected Indirect 2007-2008 (Numerator)	306,116.61	2,392,307.75	1,936,857.81
Direct Costs	5,668,445.07	4,554,499.45	4,554,499.45
Rate for 2007-2008	5.40*	52.53*	42.53**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50903
Form R0418

Huron Academy
11401 Metro Parkway
Sterling Heights, MI 48312-2937

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	7,248.49	399,132.99	399,132.99
2003-2004 Fixed Carryforward	0.00	-206,990.38	-206,990.38
Total Indirect Costs	7,248.49	606,123.37	606,123.37
2003-2004 Direct Costs	2,939,044.75	2,547,160.25	2,547,160.25
2005-2006 Rate	0.25*	23.80*	23.80**

Comparison:			
2005-2006 Actual Direct Costs	2,926,981.00	2,442,778.00	2,442,778.00
Indirect costs based on rate multiplied by actual direct costs	7,317.45	366,416.70	581,381.16
2005-2006 Actual Indirect Costs	205,002.00	689,205.00	689,205.00
2003-2004 Fixed Carry Forward	0.00	-206,990.38	-206,990.38
Total Indirect Costs	205,002.00	896,195.38	896,195.38
Over/(Under) Recovery	-197,684.55	-529,778.68	-314,814.22

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	205,002.00	689,205.00	689,205.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-197,684.55	-529,778.68	-314,814.22
Total Projected Indirect 2007-2008 (Numerator)	402,686.55	1,218,983.68	1,004,019.22
Direct Costs	2,926,981.00	2,442,778.00	2,442,778.00
Rate for 2007-2008	13.76*	49.90*	41.10**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50904
Form R0418

Conner Creek Academy
28111 Imperial
Warren, MI 48093

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	13,773.00	765,218.00	765,218.00
2003-2004 Fixed Carryforward	0.00	-566,037.13	-566,037.13
Total Indirect Costs	13,773.00	1,331,255.13	1,331,255.13
2003-2004 Direct Costs	4,274,190.00	3,522,745.00	3,522,745.00
2005-2006 Rate	0.32*	37.79*	37.79**

Comparison:			
2005-2006 Actual Direct Costs	5,249,091.00	3,736,606.00	3,736,606.00
Indirect costs based on rate multiplied by actual direct costs	16,797.09	560,490.90	934,151.50
2005-2006 Actual Indirect Costs	10,925.00	1,523,410.00	1,523,410.00
2003-2004 Fixed Carry Forward	0.00	-566,037.13	-566,037.13
Total Indirect Costs	10,925.00	2,089,447.13	2,089,447.13
Over/(Under) Recovery	5,872.09	-1,528,956.23	-1,155,295.63

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	10,925.00	1,523,410.00	1,523,410.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	5,872.09	-1,528,956.23	-1,155,295.63
Total Projected Indirect 2007-2008 (Numerator)	5,052.91	3,052,366.23	2,678,705.63
Direct Costs	5,249,091.00	3,736,606.00	3,736,606.00
Rate for 2007-2008	0.10*	81.69*	71.69**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50905
Form R0418

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	9,129.13	198,285.17	198,285.17
2003-2004 Fixed Carryforward	242,561.53	25,032.09	25,032.09
Total Indirect Costs	-233,432.40	173,253.08	173,253.08
2003-2004 Direct Costs	1,677,937.75	1,488,781.71	1,488,781.71
2005-2006 Rate	0.00*	11.64*	11.64**

Comparison:			
2005-2006 Actual Direct Costs	2,170,193.07	1,971,880.85	1,971,880.85
Indirect costs based on rate multiplied by actual direct costs	0.00	229,526.93	229,526.93
2005-2006 Actual Indirect Costs	2,275.01	200,587.23	200,587.23
2003-2004 Fixed Carry Forward	242,561.53	25,032.09	25,032.09
Total Indirect Costs	-240,286.52	175,555.14	175,555.14
Over/(Under) Recovery	0.00	53,971.79	53,971.79

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,275.01	200,587.23	200,587.23
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	53,971.79	53,971.79
Total Projected Indirect 2007-2008 (Numerator)	2,275.01	146,615.44	146,615.44
Direct Costs	2,170,193.07	1,971,880.85	1,971,880.85
Rate for 2007-2008	0.10*	7.44*	7.44**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50906
Form R0418

Merritt Academy
59900 Havenridge Road
New Haven, MI 48084-1915

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	322,856.35	322,856.35
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	322,856.35	322,856.35
2003-2004 Direct Costs	1,761,953.28	1,439,096.93	1,439,096.93
2005-2006 Rate	0.00*	22.43*	22.43**

Comparison:			
2005-2006 Actual Direct Costs	1,955,763.97	1,768,973.91	1,768,973.91
Indirect costs based on rate multiplied by actual direct costs	0.00	265,346.09	396,780.85
2005-2006 Actual Indirect Costs	0.00	186,790.06	186,790.06
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	186,790.06	186,790.06
Over/(Under) Recovery	0.00	78,556.03	209,990.79

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	186,790.06	186,790.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	78,556.03	209,990.79
Total Projected Indirect 2007-2008 (Numerator)	0.00	108,234.03	-23,200.73
Direct Costs	1,955,763.97	1,768,973.91	1,768,973.91
Rate for 2007-2008	0.00*	6.12*	0.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50908
Form R0418

Mt. Clemens Montessori Academy
1070 Hampton Road
Mt. Clemens, MI 48043-2955

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	184,364.20	510,224.20	510,224.20
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	184,364.20	510,224.20	510,224.20
2003-2004 Direct Costs	1,389,000.78	1,063,140.78	1,063,140.78
2005-2006 Rate	13.27*	47.99*	47.99**

Comparison:			
2005-2006 Actual Direct Costs	2,125,032.00	1,476,570.00	1,476,570.00
Indirect costs based on rate multiplied by actual direct costs	281,991.75	221,485.50	369,142.50
2005-2006 Actual Indirect Costs	90,446.00	738,908.00	738,908.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	90,446.00	738,908.00	738,908.00
Over/(Under) Recovery	191,545.75	-517,422.50	-369,765.50

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	90,446.00	738,908.00	738,908.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	191,545.75	-517,422.50	-369,765.50
Total Projected Indirect 2007-2008 (Numerator)	-101,099.75	1,256,330.50	1,108,673.50
Direct Costs	2,125,032.00	1,476,570.00	1,476,570.00
Rate for 2007-2008	0.00*	85.08*	75.08**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50909
Form R0418

Prevail Academy
353 Cass Avenue
Mt. Clemens, MI 48043

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	4,012,546.00	2,667,682.00	2,667,682.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	86,805.00	1,431,669.00	1,431,669.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	86,805.00	1,431,669.00	1,431,669.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	86,805.00	1,431,669.00	1,431,669.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	86,805.00	1,431,669.00	1,431,669.00
Direct Costs	4,012,546.00	2,667,682.00	2,667,682.00
Rate for 2007-2008	2.16*	53.67*	53.67**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50910
Form R0418

Ben Ross Public School Academy
8525 Cole Drive
Warren, MI 48093

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	5,145,773.00	3,717,597.00	3,717,597.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	765,850.00	2,194,026.00	2,194,026.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	765,850.00	2,194,026.00	2,194,026.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	765,850.00	2,194,026.00	2,194,026.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	765,850.00	2,194,026.00	2,194,026.00
Direct Costs	5,145,773.00	3,717,597.00	3,717,597.00
Rate for 2007-2008	14.88*	59.02*	59.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 50911
Form R0418

*** Final ***

Academy of Warren
13943 E. Eight Mile
Warren, MI 48089

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	2,703,059.51	2,189,481.73	2,189,481.73
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	13,102.95	526,680.73	526,680.73
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,102.95	526,680.73	526,680.73
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	13,102.95	526,680.73	526,680.73
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	13,102.95	526,680.73	526,680.73
Direct Costs	2,703,059.51	2,189,481.73	2,189,481.73
Rate for 2007-2008	0.48*	24.06*	24.06**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 51000
Form R0418

Manistee ISD
1710 Merkey Road
Manistee, MI 49660-9110

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	549,667.79	716,506.55	716,506.55
2003-2004 Fixed Carryforward	-186,158.42	-1,439,095.99	-1,439,095.99
Total Indirect Costs	735,826.21	2,155,602.54	2,155,602.54
2003-2004 Direct Costs	3,358,142.48	3,191,303.72	3,191,303.72
2005-2006 Rate	21.91*	67.55*	67.55**

Comparison:			
2005-2006 Actual Direct Costs	4,407,718.45	4,188,562.88	4,188,562.88
Indirect costs based on rate multiplied by actual direct costs	661,157.77	628,284.43	1,047,140.72
2005-2006 Actual Indirect Costs	410,826.47	629,982.04	629,982.04
2003-2004 Fixed Carry Forward	-186,158.42	-1,439,095.99	-1,439,095.99
Total Indirect Costs	596,984.89	2,069,078.03	2,069,078.03
Over/(Under) Recovery	64,172.88	-1,440,793.60	-1,021,937.31

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	410,826.47	629,982.04	629,982.04
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	64,172.88	-1,440,793.60	-1,021,937.31
Total Projected Indirect 2007-2008 (Numerator)	346,653.59	2,070,775.64	1,651,919.35
Direct Costs	4,407,718.45	4,188,562.88	4,188,562.88
Rate for 2007-2008	7.86*	49.44*	39.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 51020
Form R0418

*** Final ***

Bear Lake School District
P.O. Box 188
Bear Lake, MI 49614-0188

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	153,613.60	382,298.45	382,298.45
2003-2004 Fixed Carryforward	-72,743.44	-140,418.53	-140,418.53
Total Indirect Costs	226,357.04	522,716.98	522,716.98
2003-2004 Direct Costs	2,465,119.28	2,236,434.43	2,236,434.43
2005-2006 Rate	9.18*	23.37*	23.37**

Comparison:			
2005-2006 Actual Direct Costs	2,755,231.73	2,478,744.47	2,478,744.47
Indirect costs based on rate multiplied by actual direct costs	252,930.27	371,811.67	579,282.58
2005-2006 Actual Indirect Costs	190,048.80	466,536.06	466,536.06
2003-2004 Fixed Carry Forward	-72,743.44	-140,418.53	-140,418.53
Total Indirect Costs	262,792.24	606,954.59	606,954.59
Over/(Under) Recovery	-9,861.97	-235,142.92	-27,672.01

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	190,048.80	466,536.06	466,536.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-9,861.97	-235,142.92	-27,672.01
Total Projected Indirect 2007-2008 (Numerator)	199,910.77	701,678.98	494,208.07
Direct Costs	2,755,231.73	2,478,744.47	2,478,744.47
Rate for 2007-2008	7.26*	28.31*	19.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 51045
Form R0418

*** Final ***

Kaleva Norman Dickson School District
4400 N. High Bridge Road
Brethren, MI 49619-0036

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	258,175.44	1,076,399.70	1,076,399.70
2003-2004 Fixed Carryforward	-128,790.26	-194,586.88	-194,586.88
Total Indirect Costs	386,965.70	1,270,986.58	1,270,986.58
2003-2004 Direct Costs	8,066,016.36	7,247,792.10	7,247,792.10
2005-2006 Rate	4.80*	17.54*	17.54**

Comparison:			
2005-2006 Actual Direct Costs	8,346,367.23	7,411,223.85	7,411,223.85
Indirect costs based on rate multiplied by actual direct costs	400,625.63	1,111,683.58	1,299,928.66
2005-2006 Actual Indirect Costs	411,185.93	1,346,329.31	1,346,329.31
2003-2004 Fixed Carry Forward	-128,790.26	-194,586.88	-194,586.88
Total Indirect Costs	539,976.19	1,540,916.19	1,540,916.19
Over/(Under) Recovery	-139,350.56	-429,232.61	-240,987.53

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	411,185.93	1,346,329.31	1,346,329.31
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-139,350.56	-429,232.61	-240,987.53
Total Projected Indirect 2007-2008 (Numerator)	550,536.49	1,775,561.92	1,587,316.84
Direct Costs	8,346,367.23	7,411,223.85	7,411,223.85
Rate for 2007-2008	6.60*	23.96*	21.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 51060
Form R0418

*** Final ***

Onekama Consolidated Schools
5016 Main Street
Onekama, MI 49675-9701

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	108,417.60	491,009.32	491,009.32
2003-2004 Fixed Carryforward	-42,064.86	-74,351.92	-74,351.92
Total Indirect Costs	150,482.46	565,361.24	565,361.24
2003-2004 Direct Costs	3,997,153.25	3,614,561.53	3,614,561.53
2005-2006 Rate	3.76*	15.64*	15.64**

Comparison:			
2005-2006 Actual Direct Costs	3,937,605.64	3,484,327.60	3,484,327.60
Indirect costs based on rate multiplied by actual direct costs	148,053.97	522,649.14	544,948.84
2005-2006 Actual Indirect Costs	193,372.08	646,650.12	646,650.12
2003-2004 Fixed Carry Forward	-42,064.86	-74,351.92	-74,351.92
Total Indirect Costs	235,436.94	721,002.04	721,002.04
Over/(Under) Recovery	-87,382.97	-198,352.90	-176,053.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	193,372.08	646,650.12	646,650.12
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-87,382.97	-198,352.90	-176,053.20
Total Projected Indirect 2007-2008 (Numerator)	280,755.05	845,003.02	822,703.32
Direct Costs	3,937,605.64	3,484,327.60	3,484,327.60
Rate for 2007-2008	7.13*	24.25*	23.61**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 51070
Form R0418

Manistee Area Schools
550 Maple Street
Manistee, MI 49660-1821

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	340,376.25	2,191,500.26	2,191,500.26
2003-2004 Fixed Carryforward	-158,997.43	-944,034.09	-944,034.09
Total Indirect Costs	499,373.68	3,135,534.35	3,135,534.35
2003-2004 Direct Costs	13,653,167.08	11,802,043.07	11,802,043.07
2005-2006 Rate	3.66*	26.57*	26.57**

Comparison:			
2005-2006 Actual Direct Costs	13,056,255.39	11,507,677.86	11,507,677.86
Indirect costs based on rate multiplied by actual direct costs	477,858.95	1,726,151.68	2,876,919.47
2005-2006 Actual Indirect Costs	458,465.72	2,007,043.25	2,007,043.25
2003-2004 Fixed Carry Forward	-158,997.43	-944,034.09	-944,034.09
Total Indirect Costs	617,463.15	2,951,077.34	2,951,077.34
Over/(Under) Recovery	-139,604.20	-1,224,925.66	-74,157.87

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	458,465.72	2,007,043.25	2,007,043.25
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-139,604.20	-1,224,925.66	-74,157.87
Total Projected Indirect 2007-2008 (Numerator)	598,069.92	3,231,968.91	2,081,201.12
Direct Costs	13,056,255.39	11,507,677.86	11,507,677.86
Rate for 2007-2008	4.58*	28.09*	18.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 51903
Form R0418

Casman Alternative Academy
225 Ninth
Manistee, MI 49660

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	28,022.04	54,487.10	54,487.10
2003-2004 Fixed Carryforward	0.00	-34,295.90	-34,295.90
Total Indirect Costs	28,022.04	88,783.00	88,783.00
2003-2004 Direct Costs	697,269.00	670,803.94	670,803.94
2005-2006 Rate	4.02*	13.24*	13.24**

Comparison:			
2005-2006 Actual Direct Costs	811,943.05	789,771.24	789,771.24
Indirect costs based on rate multiplied by actual direct costs	32,640.11	104,565.71	104,565.71
2005-2006 Actual Indirect Costs	35,824.11	57,995.92	57,995.92
2003-2004 Fixed Carry Forward	0.00	-34,295.90	-34,295.90
Total Indirect Costs	35,824.11	92,291.82	92,291.82
Over/(Under) Recovery	-3,184.00	12,273.89	12,273.89

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	35,824.11	57,995.92	57,995.92
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-3,184.00	12,273.89	12,273.89
Total Projected Indirect 2007-2008 (Numerator)	39,008.11	45,722.03	45,722.03
Direct Costs	811,943.05	789,771.24	789,771.24
Rate for 2007-2008	4.80*	5.79*	5.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 52000
Form R0418

*** Final ***

Marquette-Alger RESA
321 E. Ohio Street
Marquette, MI 49855-3847

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	567,012.71	802,481.21	802,481.21
2003-2004 Fixed Carryforward	-58,007.99	-123,099.22	-123,099.22
Total Indirect Costs	625,020.70	925,580.43	925,580.43
2003-2004 Direct Costs	5,677,900.02	5,442,431.52	5,442,431.52
2005-2006 Rate	11.01*	17.01*	17.01**

Comparison:			
2005-2006 Actual Direct Costs	7,029,431.24	6,779,744.00	6,779,744.00
Indirect costs based on rate multiplied by actual direct costs	773,940.38	1,016,961.60	1,153,234.45
2005-2006 Actual Indirect Costs	1,144,128.87	1,393,816.11	1,393,816.11
2003-2004 Fixed Carry Forward	-58,007.99	-123,099.22	-123,099.22
Total Indirect Costs	1,202,136.86	1,516,915.33	1,516,915.33
Over/(Under) Recovery	-428,196.48	-499,953.73	-363,680.88

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,144,128.87	1,393,816.11	1,393,816.11
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-428,196.48	-499,953.73	-363,680.88
Total Projected Indirect 2007-2008 (Numerator)	1,572,325.35	1,893,769.84	1,757,496.99
Direct Costs	7,029,431.24	6,779,744.00	6,779,744.00
Rate for 2007-2008	22.37*	27.93*	25.92**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 52015
Form R0418

N.I.C.E. Community Schools
300 Westwood Drive
Ishpeming, MI 49849

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	105,459.64	1,047,898.97	1,047,898.97
2003-2004 Fixed Carryforward	1,405.82	-23,141.84	-23,141.84
Total Indirect Costs	104,053.82	1,071,040.81	1,071,040.81
2003-2004 Direct Costs	10,472,610.59	9,530,171.26	9,530,171.26
2005-2006 Rate	0.99*	11.24*	11.24**

Comparison:			
2005-2006 Actual Direct Costs	10,486,529.25	9,472,424.96	9,472,424.96
Indirect costs based on rate multiplied by actual direct costs	103,816.64	1,064,700.57	1,064,700.57
2005-2006 Actual Indirect Costs	84,499.07	1,098,603.36	1,098,603.36
2003-2004 Fixed Carry Forward	1,405.82	-23,141.84	-23,141.84
Total Indirect Costs	83,093.25	1,121,745.20	1,121,745.20
Over/(Under) Recovery	20,723.39	-57,044.63	-57,044.63

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	84,499.07	1,098,603.36	1,098,603.36
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	20,723.39	-57,044.63	-57,044.63
Total Projected Indirect 2007-2008 (Numerator)	63,775.68	1,155,647.99	1,155,647.99
Direct Costs	10,486,529.25	9,472,424.96	9,472,424.96
Rate for 2007-2008	0.61*	12.20*	12.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 52040
Form R0418

*** Final ***

Gwinn Area Community Schools
PO Box 447
Gwinn, MI 49841

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	273,933.43	1,624,680.36	1,624,680.36
2003-2004 Fixed Carryforward	-126,827.10	-384,859.57	-384,859.57
Total Indirect Costs	400,760.53	2,009,539.93	2,009,539.93
2003-2004 Direct Costs	11,478,745.55	10,127,998.62	10,127,998.62
2005-2006 Rate	3.49*	19.84*	19.84**

Comparison:			
2005-2006 Actual Direct Costs	12,027,487.62	10,520,269.60	10,520,269.60
Indirect costs based on rate multiplied by actual direct costs	419,759.32	1,578,040.44	2,087,221.49
2005-2006 Actual Indirect Costs	324,149.98	1,831,368.00	1,831,368.00
2003-2004 Fixed Carry Forward	-126,827.10	-384,859.57	-384,859.57
Total Indirect Costs	450,977.08	2,216,227.57	2,216,227.57
Over/(Under) Recovery	-31,217.76	-638,187.13	-129,006.08

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	324,149.98	1,831,368.00	1,831,368.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-31,217.76	-638,187.13	-129,006.08
Total Projected Indirect 2007-2008 (Numerator)	355,367.74	2,469,555.13	1,960,374.08
Direct Costs	12,027,487.62	10,520,269.60	10,520,269.60
Rate for 2007-2008	2.95*	23.47*	18.63**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 52090
Form R0418

Negaunee Public Schools
101 S. Pioneer Avenue
Negaunee, MI 49866-1694

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	201,765.00	1,229,100.00	1,229,100.00
2003-2004 Fixed Carryforward	-77,100.54	-31,792.73	-31,792.73
Total Indirect Costs	278,865.54	1,260,892.73	1,260,892.73
2003-2004 Direct Costs	11,115,753.00	10,088,418.00	10,088,418.00
2005-2006 Rate	2.51*	12.50*	12.50**

Comparison:			
2005-2006 Actual Direct Costs	11,866,968.34	10,740,078.10	10,740,078.10
Indirect costs based on rate multiplied by actual direct costs	297,860.91	1,342,509.76	1,342,509.76
2005-2006 Actual Indirect Costs	253,015.35	1,379,905.59	1,379,905.59
2003-2004 Fixed Carry Forward	-77,100.54	-31,792.73	-31,792.73
Total Indirect Costs	330,115.89	1,411,698.32	1,411,698.32
Over/(Under) Recovery	-32,254.98	-69,188.56	-69,188.56

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	253,015.35	1,379,905.59	1,379,905.59
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-32,254.98	-69,188.56	-69,188.56
Total Projected Indirect 2007-2008 (Numerator)	285,270.33	1,449,094.15	1,449,094.15
Direct Costs	11,866,968.34	10,740,078.10	10,740,078.10
Rate for 2007-2008	2.40*	13.49*	13.49**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 52100
Form R0418

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808-0160

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	10,106.08	85,756.85	85,756.85
2003-2004 Fixed Carryforward	-9,725.83	-8,577.01	-8,577.01
Total Indirect Costs	19,831.91	94,333.86	94,333.86
2003-2004 Direct Costs	760,491.53	684,840.76	684,840.76
2005-2006 Rate	2.61*	13.77*	13.77**

Comparison:			
2005-2006 Actual Direct Costs	804,997.56	716,162.37	716,162.37
Indirect costs based on rate multiplied by actual direct costs	21,010.44	98,615.56	98,615.56
2005-2006 Actual Indirect Costs	8,931.27	97,766.46	97,766.46
2003-2004 Fixed Carry Forward	-9,725.83	-8,577.01	-8,577.01
Total Indirect Costs	18,657.10	106,343.47	106,343.47
Over/(Under) Recovery	2,353.34	-7,727.91	-7,727.91

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	8,931.27	97,766.46	97,766.46
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	2,353.34	-7,727.91	-7,727.91
Total Projected Indirect 2007-2008 (Numerator)	6,577.93	105,494.37	105,494.37
Direct Costs	804,997.56	716,162.37	716,162.37
Rate for 2007-2008	0.82*	14.73*	14.73**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 52110
Form R0418

Republic-Michigamme Schools
227 Maple Street
Republic, MI 49879-9751

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	59,278.31	303,535.09	303,535.09
2003-2004 Fixed Carryforward	-7,851.59	-211,505.10	-211,505.10
Total Indirect Costs	67,129.90	515,040.19	515,040.19
2003-2004 Direct Costs	1,829,756.74	1,585,499.96	1,585,499.96
2005-2006 Rate	3.67*	32.48*	32.48**

Comparison:			
2005-2006 Actual Direct Costs	1,767,030.83	1,491,599.79	1,491,599.79
Indirect costs based on rate multiplied by actual direct costs	64,850.03	223,739.97	372,899.95
2005-2006 Actual Indirect Costs	62,718.25	338,149.29	338,149.29
2003-2004 Fixed Carry Forward	-7,851.59	-211,505.10	-211,505.10
Total Indirect Costs	70,569.84	549,654.39	549,654.39
Over/(Under) Recovery	-5,719.81	-325,914.42	-176,754.44

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	62,718.25	338,149.29	338,149.29
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-5,719.81	-325,914.42	-176,754.44
Total Projected Indirect 2007-2008 (Numerator)	68,438.06	664,063.71	514,903.73
Direct Costs	1,767,030.83	1,491,599.79	1,491,599.79
Rate for 2007-2008	3.87*	44.52*	34.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 52160
Form R0418

Wells Township School District
P.O. Box 108
Arnold, MI 49819-0108

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	5,762.65	46,434.97	46,434.97
2003-2004 Fixed Carryforward	0.00	-10,699.62	-10,699.62
Total Indirect Costs	5,762.65	57,134.59	57,134.59
2003-2004 Direct Costs	414,242.73	373,570.41	373,570.41
2005-2006 Rate	1.39*	15.29*	15.29**

Comparison:			
2005-2006 Actual Direct Costs	395,554.96	350,498.74	350,498.74
Indirect costs based on rate multiplied by actual direct costs	5,498.21	52,574.81	53,591.26
2005-2006 Actual Indirect Costs	2,745.00	47,801.22	47,801.22
2003-2004 Fixed Carry Forward	0.00	-10,699.62	-10,699.62
Total Indirect Costs	2,745.00	58,500.84	58,500.84
Over/(Under) Recovery	2,753.21	-5,926.03	-4,909.58

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,745.00	47,801.22	47,801.22
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	2,753.21	-5,926.03	-4,909.58
Total Projected Indirect 2007-2008 (Numerator)	-8.21	53,727.25	52,710.80
Direct Costs	395,554.96	350,498.74	350,498.74
Rate for 2007-2008	0.00*	15.33*	15.04**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 52170
Form R0418

Marquette Area Public Schools
1201 W. Fair Avenue
Marquette, MI 49855-2668

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,005,706.30	3,577,893.96	3,577,893.96
2003-2004 Fixed Carryforward	-790,928.12	-1,019,607.13	-1,019,607.13
Total Indirect Costs	1,796,634.42	4,597,501.09	4,597,501.09
2003-2004 Direct Costs	26,082,946.72	23,510,759.06	23,510,759.06
2005-2006 Rate	6.89*	19.55*	19.55**

Comparison:			
2005-2006 Actual Direct Costs	27,650,846.39	24,774,065.51	24,774,065.51
Indirect costs based on rate multiplied by actual direct costs	1,905,143.32	3,716,109.83	4,843,329.81
2005-2006 Actual Indirect Costs	982,670.35	3,859,451.23	3,859,451.23
2003-2004 Fixed Carry Forward	-790,928.12	-1,019,607.13	-1,019,607.13
Total Indirect Costs	1,773,598.47	4,879,058.36	4,879,058.36
Over/(Under) Recovery	131,544.85	-1,162,948.53	-35,728.55

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	982,670.35	3,859,451.23	3,859,451.23
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	131,544.85	-1,162,948.53	-35,728.55
Total Projected Indirect 2007-2008 (Numerator)	851,125.50	5,022,399.76	3,895,179.78
Direct Costs	27,650,846.39	24,774,065.51	24,774,065.51
Rate for 2007-2008	3.08*	20.27*	15.72**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 52180
Form R0418

Ishpeming Public School District
319 E. Division Street
Ishpeming, MI 49849-2005

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	167,857.42	1,295,083.35	1,295,083.35
2003-2004 Fixed Carryforward	-12,081.64	-915,076.05	-915,076.05
Total Indirect Costs	179,939.06	2,210,159.40	2,210,159.40
2003-2004 Direct Costs	8,429,014.58	7,301,788.65	7,301,788.65
2005-2006 Rate	2.13*	30.27*	30.27**

Comparison:			
2005-2006 Actual Direct Costs	8,706,925.85	7,548,649.39	7,548,649.39
Indirect costs based on rate multiplied by actual direct costs	185,457.52	1,132,297.41	1,887,162.35
2005-2006 Actual Indirect Costs	266,070.92	1,424,347.38	1,424,347.38
2003-2004 Fixed Carry Forward	-12,081.64	-915,076.05	-915,076.05
Total Indirect Costs	278,152.56	2,339,423.43	2,339,423.43
Over/(Under) Recovery	-92,695.04	-1,207,126.02	-452,261.08

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	266,070.92	1,424,347.38	1,424,347.38
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-92,695.04	-1,207,126.02	-452,261.08
Total Projected Indirect 2007-2008 (Numerator)	358,765.96	2,631,473.40	1,876,608.46
Direct Costs	8,706,925.85	7,548,649.39	7,548,649.39
Rate for 2007-2008	4.12*	34.86*	24.86**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 52901
Form R0418

North Star Academy
3030 Wright Street
Marquette, MI 49855

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	8,544.21	72,372.44	72,372.44
2003-2004 Fixed Carryforward	3,248.11	-13,658.31	-13,658.31
Total Indirect Costs	5,296.10	86,030.75	86,030.75
2003-2004 Direct Costs	525,835.78	462,007.55	462,007.55
2005-2006 Rate	1.01*	18.62*	18.62**

Comparison:			
2005-2006 Actual Direct Costs	778,266.71	698,309.03	698,309.03
Indirect costs based on rate multiplied by actual direct costs	7,860.49	104,746.35	130,025.14
2005-2006 Actual Indirect Costs	20,704.16	100,661.84	100,661.84
2003-2004 Fixed Carry Forward	3,248.11	-13,658.31	-13,658.31
Total Indirect Costs	17,456.05	114,320.15	114,320.15
Over/(Under) Recovery	-9,595.56	-9,573.80	15,704.99

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	20,704.16	100,661.84	100,661.84
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-9,595.56	-9,573.80	15,704.99
Total Projected Indirect 2007-2008 (Numerator)	30,299.72	110,235.64	84,956.85
Direct Costs	778,266.71	698,309.03	698,309.03
Rate for 2007-2008	3.89*	15.79*	12.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 53000
Form R0418

*** Final ***

Mason-Lake ISD
2130 W. US-10
Ludington, MI 49431-9307

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	591,292.42	999,626.08	999,626.08
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	591,292.42	999,626.08	999,626.08
2003-2004 Direct Costs	9,528,473.73	9,120,140.07	9,120,140.07
2005-2006 Rate	6.21*	10.96*	10.96**

Comparison:			
2005-2006 Actual Direct Costs	10,212,286.00	9,805,986.68	9,805,986.68
Indirect costs based on rate multiplied by actual direct costs	634,182.96	1,074,736.14	1,074,736.14
2005-2006 Actual Indirect Costs	712,003.60	1,118,302.92	1,118,302.92
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	712,003.60	1,118,302.92	1,118,302.92
Over/(Under) Recovery	-77,820.64	-43,566.78	-43,566.78

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	712,003.60	1,118,302.92	1,118,302.92
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-77,820.64	-43,566.78	-43,566.78
Total Projected Indirect 2007-2008 (Numerator)	789,824.24	1,161,869.70	1,161,869.70
Direct Costs	10,212,286.00	9,805,986.68	9,805,986.68
Rate for 2007-2008	7.73*	11.85*	11.85**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 53010
Form R0418

Mason County Central Schools
300 W. Broadway Street
Scottville, MI 49454-1095

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	281,058.96	1,625,233.75	1,625,233.75
2003-2004 Fixed Carryforward	-137,595.86	-459,251.33	-459,251.33
Total Indirect Costs	418,654.82	2,084,485.08	2,084,485.08
2003-2004 Direct Costs	13,300,248.58	11,956,073.79	11,956,073.79
2005-2006 Rate	3.15*	17.43*	17.43**

Comparison:			
2005-2006 Actual Direct Costs	13,843,204.67	12,738,726.83	12,738,726.83
Indirect costs based on rate multiplied by actual direct costs	436,060.95	1,910,809.02	2,220,360.09
2005-2006 Actual Indirect Costs	270,682.89	1,375,160.73	1,375,160.73
2003-2004 Fixed Carry Forward	-137,595.86	-459,251.33	-459,251.33
Total Indirect Costs	408,278.75	1,834,412.06	1,834,412.06
Over/(Under) Recovery	27,782.20	76,396.96	385,948.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	270,682.89	1,375,160.73	1,375,160.73
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	27,782.20	76,396.96	385,948.03
Total Projected Indirect 2007-2008 (Numerator)	242,900.69	1,298,763.77	989,212.70
Direct Costs	13,843,204.67	12,738,726.83	12,738,726.83
Rate for 2007-2008	1.75*	10.20*	7.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 53020
Form R0418

*** Final ***

Mason County Eastern Schools
18 S. Main Street
Custer, MI 49405-9624

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	51,175.74	438,952.10	438,952.10
2003-2004 Fixed Carryforward	-13,650.19	-69,316.34	-69,316.34
Total Indirect Costs	64,825.93	508,268.44	508,268.44
2003-2004 Direct Costs	4,496,552.16	4,108,775.80	4,108,775.80
2005-2006 Rate	1.44*	12.37*	12.37**

Comparison:			
2005-2006 Actual Direct Costs	4,763,145.64	4,340,158.05	4,340,158.05
Indirect costs based on rate multiplied by actual direct costs	68,589.30	536,877.55	536,877.55
2005-2006 Actual Indirect Costs	191,382.62	614,370.21	614,370.21
2003-2004 Fixed Carry Forward	-13,650.19	-69,316.34	-69,316.34
Total Indirect Costs	205,032.81	683,686.55	683,686.55
Over/(Under) Recovery	-136,443.51	-146,809.00	-146,809.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	191,382.62	614,370.21	614,370.21
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-136,443.51	-146,809.00	-146,809.00
Total Projected Indirect 2007-2008 (Numerator)	327,826.13	761,179.21	761,179.21
Direct Costs	4,763,145.64	4,340,158.05	4,340,158.05
Rate for 2007-2008	6.88*	17.54*	17.54**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 53030
Form R0418

Free Soil Community Schools
8480 N. Democrat Street
Free Soil, MI 49411-9601

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	48,968.35	172,624.99	172,624.99
2003-2004 Fixed Carryforward	-22,182.14	-6,241.07	-6,241.07
Total Indirect Costs	71,150.49	178,866.06	178,866.06
2003-2004 Direct Costs	1,383,489.42	1,259,832.78	1,259,832.78
2005-2006 Rate	5.14*	14.20*	14.20**

Comparison:			
2005-2006 Actual Direct Costs	1,257,053.77	1,137,052.49	1,137,052.49
Indirect costs based on rate multiplied by actual direct costs	64,612.56	161,461.45	161,461.45
2005-2006 Actual Indirect Costs	39,423.35	159,424.63	159,424.63
2003-2004 Fixed Carry Forward	-22,182.14	-6,241.07	-6,241.07
Total Indirect Costs	61,605.49	165,665.70	165,665.70
Over/(Under) Recovery	3,007.07	-4,204.25	-4,204.25

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	39,423.35	159,424.63	159,424.63
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	3,007.07	-4,204.25	-4,204.25
Total Projected Indirect 2007-2008 (Numerator)	36,416.28	163,628.88	163,628.88
Direct Costs	1,257,053.77	1,137,052.49	1,137,052.49
Rate for 2007-2008	2.90*	14.39*	14.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 53040
Form R0418

Ludington Area School District
809 E. Tinkham Avenue
Ludington, MI 49431-1536

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	404,526.49	2,464,338.25	2,464,338.25
2003-2004 Fixed Carryforward	96,366.39	-212,389.15	-212,389.15
Total Indirect Costs	308,160.10	2,676,727.40	2,676,727.40
2003-2004 Direct Costs	19,431,269.60	17,371,457.84	17,371,457.84
2005-2006 Rate	1.59*	15.41*	15.41**

Comparison:			
2005-2006 Actual Direct Costs	20,795,844.29	18,823,298.51	18,823,298.51
Indirect costs based on rate multiplied by actual direct costs	330,653.92	2,823,494.78	2,900,670.30
2005-2006 Actual Indirect Costs	475,956.74	2,448,502.52	2,448,502.52
2003-2004 Fixed Carry Forward	96,366.39	-212,389.15	-212,389.15
Total Indirect Costs	379,590.35	2,660,891.67	2,660,891.67
Over/(Under) Recovery	-48,936.43	162,603.11	239,778.63

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	475,956.74	2,448,502.52	2,448,502.52
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-48,936.43	162,603.11	239,778.63
Total Projected Indirect 2007-2008 (Numerator)	524,893.17	2,285,899.41	2,208,723.89
Direct Costs	20,795,844.29	18,823,298.51	18,823,298.51
Rate for 2007-2008	2.52*	12.14*	11.73**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 54000
Form R0418

Mecosta-Osceola ISD
15760 190th Avenue
Big Rapids, MI 49307-9096

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	850,877.69	1,443,504.37	1,443,504.37
2003-2004 Fixed Carryforward	-504,533.31	-509,993.36	-509,993.36
Total Indirect Costs	1,355,411.00	1,953,497.73	1,953,497.73
2003-2004 Direct Costs	14,287,594.93	13,694,968.25	13,694,968.25
2005-2006 Rate	9.49*	14.26*	14.26**

Comparison:			
2005-2006 Actual Direct Costs	15,496,982.56	14,971,730.64	14,971,730.64
Indirect costs based on rate multiplied by actual direct costs	1,470,663.64	2,134,968.79	2,134,968.79
2005-2006 Actual Indirect Costs	408,559.00	933,810.92	933,810.92
2003-2004 Fixed Carry Forward	-504,533.31	-509,993.36	-509,993.36
Total Indirect Costs	913,092.31	1,443,804.28	1,443,804.28
Over/(Under) Recovery	557,571.33	691,164.51	691,164.51

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	408,559.00	933,810.92	933,810.92
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	557,571.33	691,164.51	691,164.51
Total Projected Indirect 2007-2008 (Numerator)	-149,012.33	242,646.41	242,646.41
Direct Costs	15,496,982.56	14,971,730.64	14,971,730.64
Rate for 2007-2008	0.00*	1.62*	1.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 54010
Form R0418

*** Final ***

Big Rapids Public Schools
21034 15 Mile Road
Big Rapids, MI 49307-9225

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	490,613.56	2,237,890.99	2,237,890.99
2003-2004 Fixed Carryforward	38,238.58	-352,924.09	-352,924.09
Total Indirect Costs	452,374.98	2,590,815.08	2,590,815.08
2003-2004 Direct Costs	15,530,883.45	13,783,606.02	13,783,606.02
2005-2006 Rate	2.91*	18.80*	18.80**

Comparison:			
2005-2006 Actual Direct Costs	16,635,501.71	14,709,849.94	14,709,849.94
Indirect costs based on rate multiplied by actual direct costs	484,093.10	2,206,477.49	2,765,451.79
2005-2006 Actual Indirect Costs	503,146.53	2,428,798.30	2,428,798.30
2003-2004 Fixed Carry Forward	38,238.58	-352,924.09	-352,924.09
Total Indirect Costs	464,907.95	2,781,722.39	2,781,722.39
Over/(Under) Recovery	19,185.15	-575,244.90	-16,270.60

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	503,146.53	2,428,798.30	2,428,798.30
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	19,185.15	-575,244.90	-16,270.60
Total Projected Indirect 2007-2008 (Numerator)	483,961.38	3,004,043.20	2,445,068.90
Direct Costs	16,635,501.71	14,709,849.94	14,709,849.94
Rate for 2007-2008	2.91*	20.42*	16.62**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 54025
Form R0418

Chippewa Hills School District
3226 Arthur Road
Remus, MI 49340-9541

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	808,142.78	2,947,998.36	2,947,998.36
2003-2004 Fixed Carryforward	-515,649.40	-955,855.23	-955,855.23
Total Indirect Costs	1,323,792.18	3,903,853.59	3,903,853.59
2003-2004 Direct Costs	20,032,963.65	17,893,108.07	17,893,108.07
2005-2006 Rate	6.61*	21.82*	21.82**

Comparison:			
2005-2006 Actual Direct Costs	22,002,317.96	19,918,171.78	19,918,171.78
Indirect costs based on rate multiplied by actual direct costs	1,454,353.22	2,987,725.77	4,346,145.08
2005-2006 Actual Indirect Costs	805,960.84	2,890,107.02	2,890,107.02
2003-2004 Fixed Carry Forward	-515,649.40	-955,855.23	-955,855.23
Total Indirect Costs	1,321,610.24	3,845,962.25	3,845,962.25
Over/(Under) Recovery	132,742.98	-858,236.48	500,182.83

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	805,960.84	2,890,107.02	2,890,107.02
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	132,742.98	-858,236.48	500,182.83
Total Projected Indirect 2007-2008 (Numerator)	673,217.86	3,748,343.50	2,389,924.19
Direct Costs	22,002,317.96	19,918,171.78	19,918,171.78
Rate for 2007-2008	3.06*	18.82*	12.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 54040
Form R0418

*** Final ***

Morley Stanwood Community Schools
4700 Northland Drive
Morley, MI 49336-9522

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	125,587.93	1,655,449.72	1,655,449.72
2003-2004 Fixed Carryforward	0.00	-242,206.88	-242,206.88
Total Indirect Costs	125,587.93	1,897,656.60	1,897,656.60
2003-2004 Direct Costs	13,000,503.09	11,470,641.30	11,470,641.30
2005-2006 Rate	0.97*	16.54*	16.54**

Comparison:			
2005-2006 Actual Direct Costs	13,691,456.88	12,161,803.33	12,161,803.33
Indirect costs based on rate multiplied by actual direct costs	132,807.13	1,824,270.50	2,011,562.27
2005-2006 Actual Indirect Costs	138,572.84	1,668,226.39	1,668,226.39
2003-2004 Fixed Carry Forward	0.00	-242,206.88	-242,206.88
Total Indirect Costs	138,572.84	1,910,433.27	1,910,433.27
Over/(Under) Recovery	-5,765.71	-86,162.77	101,129.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	138,572.84	1,668,226.39	1,668,226.39
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-5,765.71	-86,162.77	101,129.00
Total Projected Indirect 2007-2008 (Numerator)	144,338.55	1,754,389.16	1,567,097.39
Direct Costs	13,691,456.88	12,161,803.33	12,161,803.33
Rate for 2007-2008	1.05*	14.43*	12.89**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 54901
Form R0418

Crossroads Charter Academy
215 W. Spruce Street
Big Rapids, MI 49307-1444

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	260,061.47	658,792.79	658,792.79
2003-2004 Fixed Carryforward	0.00	-449,612.31	-449,612.31
Total Indirect Costs	260,061.47	1,108,405.10	1,108,405.10
2003-2004 Direct Costs	3,333,547.86	2,934,816.54	2,934,816.54
2005-2006 Rate	7.80*	37.77*	37.77**

Comparison:			
2005-2006 Actual Direct Costs	3,606,487.75	3,268,589.89	3,268,589.89
Indirect costs based on rate multiplied by actual direct costs	281,306.04	490,288.48	817,147.47
2005-2006 Actual Indirect Costs	359,450.38	697,348.24	697,348.24
2003-2004 Fixed Carry Forward	0.00	-449,612.31	-449,612.31
Total Indirect Costs	359,450.38	1,146,960.55	1,146,960.55
Over/(Under) Recovery	-78,144.34	-656,672.07	-329,813.08

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	359,450.38	697,348.24	697,348.24
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-78,144.34	-656,672.07	-329,813.08
Total Projected Indirect 2007-2008 (Numerator)	437,594.72	1,354,020.31	1,027,161.32
Direct Costs	3,606,487.75	3,268,589.89	3,268,589.89
Rate for 2007-2008	12.13*	41.43*	31.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 55000
Form R0418

Menominee ISD
1201 41st Avenue
Menominee, MI 49858-1102

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	164,965.31	256,813.87	256,813.87
2003-2004 Fixed Carryforward	35,987.00	6,643.78	6,643.78
Total Indirect Costs	128,978.31	250,170.09	250,170.09
2003-2004 Direct Costs	3,261,834.01	3,169,985.45	3,169,985.45
2005-2006 Rate	3.95*	7.89*	7.89**

Comparison:			
2005-2006 Actual Direct Costs	3,546,817.81	3,446,823.61	3,446,823.61
Indirect costs based on rate multiplied by actual direct costs	140,099.30	271,954.38	271,954.38
2005-2006 Actual Indirect Costs	160,521.45	260,515.65	260,515.65
2003-2004 Fixed Carry Forward	35,987.00	6,643.78	6,643.78
Total Indirect Costs	124,534.45	253,871.87	253,871.87
Over/(Under) Recovery	15,564.85	18,082.51	18,082.51

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	160,521.45	260,515.65	260,515.65
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	15,564.85	18,082.51	18,082.51
Total Projected Indirect 2007-2008 (Numerator)	144,956.60	242,433.14	242,433.14
Direct Costs	3,546,817.81	3,446,823.61	3,446,823.61
Rate for 2007-2008	4.09*	7.03*	7.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 55010
Form R0418

*** Final ***

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812-0068

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	114,600.66	457,438.60	457,438.60
2003-2004 Fixed Carryforward	0.00	-316,351.15	-316,351.15
Total Indirect Costs	114,600.66	773,789.75	773,789.75
2003-2004 Direct Costs	1,950,521.74	1,607,683.80	1,607,683.80
2005-2006 Rate	5.88*	48.13*	48.13**

Comparison:			
2005-2006 Actual Direct Costs	1,929,749.75	1,739,374.10	1,739,374.10
Indirect costs based on rate multiplied by actual direct costs	113,469.29	260,906.12	434,843.53
2005-2006 Actual Indirect Costs	106,552.99	296,928.64	296,928.64
2003-2004 Fixed Carry Forward	0.00	-316,351.15	-316,351.15
Total Indirect Costs	106,552.99	613,279.79	613,279.79
Over/(Under) Recovery	6,916.30	-352,373.67	-178,436.26

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	106,552.99	296,928.64	296,928.64
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	6,916.30	-352,373.67	-178,436.26
Total Projected Indirect 2007-2008 (Numerator)	99,636.69	649,302.31	475,364.90
Direct Costs	1,929,749.75	1,739,374.10	1,739,374.10
Rate for 2007-2008	5.16*	37.33*	27.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 55100
Form R0418

Menominee Area Public Schools
1230 13th Street
Menominee, MI 49858-2763

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	222,487.09	1,792,102.33	1,792,102.33
2003-2004 Fixed Carryforward	-44,418.02	-126,162.34	-126,162.34
Total Indirect Costs	266,905.11	1,918,264.67	1,918,264.67
2003-2004 Direct Costs	14,235,568.96	12,665,953.72	12,665,953.72
2005-2006 Rate	1.87*	15.15*	15.15**

Comparison:			
2005-2006 Actual Direct Costs	14,525,316.23	12,857,344.93	12,857,344.93
Indirect costs based on rate multiplied by actual direct costs	271,623.41	1,928,601.74	1,947,887.76
2005-2006 Actual Indirect Costs	417,692.31	2,085,663.61	2,085,663.61
2003-2004 Fixed Carry Forward	-44,418.02	-126,162.34	-126,162.34
Total Indirect Costs	462,110.33	2,211,825.95	2,211,825.95
Over/(Under) Recovery	-190,486.92	-283,224.21	-263,938.19

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	417,692.31	2,085,663.61	2,085,663.61
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-190,486.92	-283,224.21	-263,938.19
Total Projected Indirect 2007-2008 (Numerator)	608,179.23	2,368,887.82	2,349,601.80
Direct Costs	14,525,316.23	12,857,344.93	12,857,344.93
Rate for 2007-2008	4.19*	18.42*	18.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 55115
Form R0418

*** Final ***

North Central Area Schools
W5465 Third Street
Hermansville, MI 49847

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	11,652.60	475,975.45	475,975.45
2003-2004 Fixed Carryforward	0.00	15,940.82	15,940.82
Total Indirect Costs	11,652.60	460,034.63	460,034.63
2003-2004 Direct Costs	4,821,555.73	4,357,232.88	4,357,232.88
2005-2006 Rate	0.24*	10.56*	10.56**

Comparison:			
2005-2006 Actual Direct Costs	4,489,717.57	4,102,457.32	4,102,457.32
Indirect costs based on rate multiplied by actual direct costs	10,775.32	433,219.49	433,219.49
2005-2006 Actual Indirect Costs	20,580.65	407,840.90	407,840.90
2003-2004 Fixed Carry Forward	0.00	15,940.82	15,940.82
Total Indirect Costs	20,580.65	391,900.08	391,900.08
Over/(Under) Recovery	-9,805.33	41,319.41	41,319.41

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	20,580.65	407,840.90	407,840.90
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-9,805.33	41,319.41	41,319.41
Total Projected Indirect 2007-2008 (Numerator)	30,385.98	366,521.49	366,521.49
Direct Costs	4,489,717.57	4,102,457.32	4,102,457.32
Rate for 2007-2008	0.68*	8.93*	8.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 55120
Form R0418

*** Final ***

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887-0509

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	200,268.28	894,349.18	894,349.18
2003-2004 Fixed Carryforward	122,319.00	-158,854.51	-158,854.51
Total Indirect Costs	77,949.28	1,053,203.69	1,053,203.69
2003-2004 Direct Costs	6,670,632.05	5,976,551.15	5,976,551.15
2005-2006 Rate	1.17*	17.62*	17.62**

Comparison:			
2005-2006 Actual Direct Costs	7,124,553.51	6,243,688.98	6,243,688.98
Indirect costs based on rate multiplied by actual direct costs	83,357.28	936,553.35	1,100,138.00
2005-2006 Actual Indirect Costs	226,515.54	1,107,380.07	1,107,380.07
2003-2004 Fixed Carry Forward	122,319.00	-158,854.51	-158,854.51
Total Indirect Costs	104,196.54	1,266,234.58	1,266,234.58
Over/(Under) Recovery	-20,839.26	-329,681.23	-166,096.58

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	226,515.54	1,107,380.07	1,107,380.07
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-20,839.26	-329,681.23	-166,096.58
Total Projected Indirect 2007-2008 (Numerator)	247,354.80	1,437,061.30	1,273,476.65
Direct Costs	7,124,553.51	6,243,688.98	6,243,688.98
Rate for 2007-2008	3.47*	23.02*	20.40**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 55901
Form R0418

Nah Tah Wahsh Public School Academy
N14911 Hannahville Road B-1
Wilson, MI 49896-9612

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	203,179.00	203,179.00
Total Indirect Costs	0.00	-203,179.00	-203,179.00
2003-2004 Direct Costs	2,885,440.00	2,885,440.00	2,885,440.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	3,609,098.00	3,609,098.00	3,609,098.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carry Forward	0.00	203,179.00	203,179.00
Total Indirect Costs	0.00	-203,179.00	-203,179.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	0.00	0.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	0.00	0.00	0.00
Direct Costs	3,609,098.00	3,609,098.00	3,609,098.00
Rate for 2007-2008	0.00*	0.00*	0.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 56000
Form R0418

Midland County ESA
3917 Jefferson Avenue
Midland, MI 48640-3599

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	603,756.33	803,778.04	803,778.04
2003-2004 Fixed Carryforward	43,905.99	57,281.38	57,281.38
Total Indirect Costs	559,850.34	746,496.66	746,496.66
2003-2004 Direct Costs	6,806,750.77	6,606,729.06	6,606,729.06
2005-2006 Rate	8.22*	11.30*	11.30**

Comparison:			
2005-2006 Actual Direct Costs	11,033,923.01	10,791,778.82	10,791,778.82
Indirect costs based on rate multiplied by actual direct costs	906,988.47	1,219,471.01	1,219,471.01
2005-2006 Actual Indirect Costs	757,761.37	999,905.56	999,905.56
2003-2004 Fixed Carry Forward	43,905.99	57,281.38	57,281.38
Total Indirect Costs	713,855.38	942,624.18	942,624.18
Over/(Under) Recovery	193,133.09	276,846.83	276,846.83

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	757,761.37	999,905.56	999,905.56
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	193,133.09	276,846.83	276,846.83
Total Projected Indirect 2007-2008 (Numerator)	564,628.28	723,058.73	723,058.73
Direct Costs	11,033,923.01	10,791,778.82	10,791,778.82
Rate for 2007-2008	5.12*	6.70*	6.70**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 56010
Form R0418

Midland Public Schools
600 E. Carpenter Street
Midland, MI 48640-5417

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,785,548.20	9,813,384.17	9,813,384.17
2003-2004 Fixed Carryforward	-27,461.95	899,222.07	899,222.07
Total Indirect Costs	1,813,010.15	8,914,162.10	8,914,162.10
2003-2004 Direct Costs	86,650,972.43	78,623,136.46	78,623,136.46
2005-2006 Rate	2.09*	11.34*	11.34**

Comparison:			
2005-2006 Actual Direct Costs	88,313,659.27	80,338,980.21	80,338,980.21
Indirect costs based on rate multiplied by actual direct costs	1,845,755.48	9,110,440.36	9,110,440.36
2005-2006 Actual Indirect Costs	1,637,458.20	9,612,137.26	9,612,137.26
2003-2004 Fixed Carry Forward	-27,461.95	899,222.07	899,222.07
Total Indirect Costs	1,664,920.15	8,712,915.19	8,712,915.19
Over/(Under) Recovery	180,835.33	397,525.17	397,525.17

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,637,458.20	9,612,137.26	9,612,137.26
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	180,835.33	397,525.17	397,525.17
Total Projected Indirect 2007-2008 (Numerator)	1,456,622.87	9,214,612.09	9,214,612.09
Direct Costs	88,313,659.27	80,338,980.21	80,338,980.21
Rate for 2007-2008	1.65*	11.47*	11.47**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 56020
Form R0418

Bullock Creek School District
1420 S. Badour Road
Midland, MI 48640-9545

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	290,960.07	1,764,289.02	1,764,289.02
2003-2004 Fixed Carryforward	-170,138.34	-1,539.39	-1,539.39
Total Indirect Costs	461,098.41	1,765,828.41	1,765,828.41
2003-2004 Direct Costs	16,596,349.74	15,123,020.79	15,123,020.79
2005-2006 Rate	2.78*	11.68*	11.68**

Comparison:			
2005-2006 Actual Direct Costs	16,702,235.79	15,276,648.17	15,276,648.17
Indirect costs based on rate multiplied by actual direct costs	464,322.15	1,784,312.51	1,784,312.51
2005-2006 Actual Indirect Costs	290,372.78	1,715,960.40	1,715,960.40
2003-2004 Fixed Carry Forward	-170,138.34	-1,539.39	-1,539.39
Total Indirect Costs	460,511.12	1,717,499.79	1,717,499.79
Over/(Under) Recovery	3,811.03	66,812.72	66,812.72

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	290,372.78	1,715,960.40	1,715,960.40
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	3,811.03	66,812.72	66,812.72
Total Projected Indirect 2007-2008 (Numerator)	286,561.75	1,649,147.68	1,649,147.68
Direct Costs	16,702,235.79	15,276,648.17	15,276,648.17
Rate for 2007-2008	1.72*	10.80*	10.80**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 56030
Form R0418

Coleman Community School District
P.O. Box 522
Coleman, MI 48618-0522

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	64,437.53	991,891.88	991,891.88
2003-2004 Fixed Carryforward	-40,725.50	-172,224.26	-172,224.26
Total Indirect Costs	105,163.03	1,164,116.14	1,164,116.14
2003-2004 Direct Costs	7,410,009.89	6,482,555.54	6,482,555.54
2005-2006 Rate	1.42*	17.96*	17.96**

Comparison:			
2005-2006 Actual Direct Costs	7,665,269.73	6,753,741.01	6,753,741.01
Indirect costs based on rate multiplied by actual direct costs	108,846.83	1,013,061.15	1,212,971.89
2005-2006 Actual Indirect Costs	241,957.86	1,153,486.58	1,153,486.58
2003-2004 Fixed Carry Forward	-40,725.50	-172,224.26	-172,224.26
Total Indirect Costs	282,683.36	1,325,710.84	1,325,710.84
Over/(Under) Recovery	-173,836.53	-312,649.69	-112,738.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	241,957.86	1,153,486.58	1,153,486.58
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-173,836.53	-312,649.69	-112,738.95
Total Projected Indirect 2007-2008 (Numerator)	415,794.39	1,466,136.27	1,266,225.53
Direct Costs	7,665,269.73	6,753,741.01	6,753,741.01
Rate for 2007-2008	5.42*	21.71*	18.75**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 56050
Form R0418

Meridian Public Schools
3361 N. M-30
Sanford, MI 48657-9533

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	348,991.00	1,369,880.46	1,369,880.46
2003-2004 Fixed Carryforward	-232,413.59	-361,930.62	-361,930.62
Total Indirect Costs	581,404.59	1,731,811.08	1,731,811.08
2003-2004 Direct Costs	11,571,404.91	10,550,515.45	10,550,515.45
2005-2006 Rate	5.02*	16.41*	16.41**

Comparison:			
2005-2006 Actual Direct Costs	12,097,017.69	10,850,990.53	10,850,990.53
Indirect costs based on rate multiplied by actual direct costs	607,270.29	1,627,648.58	1,780,647.55
2005-2006 Actual Indirect Costs	401,502.04	1,647,529.20	1,647,529.20
2003-2004 Fixed Carry Forward	-232,413.59	-361,930.62	-361,930.62
Total Indirect Costs	633,915.63	2,009,459.82	2,009,459.82
Over/(Under) Recovery	-26,645.34	-381,811.24	-228,812.27

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	401,502.04	1,647,529.20	1,647,529.20
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-26,645.34	-381,811.24	-228,812.27
Total Projected Indirect 2007-2008 (Numerator)	428,147.38	2,029,340.44	1,876,341.47
Direct Costs	12,097,017.69	10,850,990.53	10,850,990.53
Rate for 2007-2008	3.54*	18.70*	17.29**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 56901
Form R0418

Windover High School
32 S. Homer Road
Midland, MI 48640-8383

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	12,785.62	92,840.16	92,840.16
2003-2004 Fixed Carryforward	21,404.57	4,985.83	4,985.83
Total Indirect Costs	-8,618.95	87,854.33	87,854.33
2003-2004 Direct Costs	780,741.11	700,686.57	700,686.57
2005-2006 Rate	0.00*	12.54*	12.54**

Comparison:			
2005-2006 Actual Direct Costs	839,063.01	754,979.81	754,979.81
Indirect costs based on rate multiplied by actual direct costs	0.00	94,674.47	94,674.47
2005-2006 Actual Indirect Costs	12,358.27	96,441.47	96,441.47
2003-2004 Fixed Carry Forward	21,404.57	4,985.83	4,985.83
Total Indirect Costs	-9,046.30	91,455.64	91,455.64
Over/(Under) Recovery	0.00	3,218.83	3,218.83

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	12,358.27	96,441.47	96,441.47
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	3,218.83	3,218.83
Total Projected Indirect 2007-2008 (Numerator)	12,358.27	93,222.64	93,222.64
Direct Costs	839,063.01	754,979.81	754,979.81
Rate for 2007-2008	1.47*	12.35*	12.35**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 56902
Form R0418

Midland Academy of Advanced and Creative
4653 E. Bailey Bridge Road
Midland, MI 48640-8542

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	55,261.00	444,900.00	444,900.00
2003-2004 Fixed Carryforward	6,305.77	-303,831.77	-303,831.77
Total Indirect Costs	48,955.23	748,731.77	748,731.77
2003-2004 Direct Costs	1,708,677.00	1,319,038.00	1,319,038.00
2005-2006 Rate	2.87*	56.76*	56.76**

Comparison:			
2005-2006 Actual Direct Costs	1,438,905.18	1,059,869.62	1,059,869.62
Indirect costs based on rate multiplied by actual direct costs	41,296.58	158,980.44	264,967.41
2005-2006 Actual Indirect Costs	69,560.69	448,596.25	448,596.25
2003-2004 Fixed Carry Forward	6,305.77	-303,831.77	-303,831.77
Total Indirect Costs	63,254.92	752,428.02	752,428.02
Over/(Under) Recovery	-21,958.34	-593,447.58	-487,460.61

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	69,560.69	448,596.25	448,596.25
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-21,958.34	-593,447.58	-487,460.61
Total Projected Indirect 2007-2008 (Numerator)	91,519.03	1,042,043.83	936,056.86
Direct Costs	1,438,905.18	1,059,869.62	1,059,869.62
Rate for 2007-2008	6.36*	98.32*	88.32**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 57020
Form R0418

Lake City Area School District
P.O. Box 900
Lake City, MI 49651-0900

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	208,842.26	964,676.40	964,676.40
2003-2004 Fixed Carryforward	-99,135.58	17,262.49	17,262.49
Total Indirect Costs	307,977.84	947,413.91	947,413.91
2003-2004 Direct Costs	8,950,808.76	8,194,974.62	8,194,974.62
2005-2006 Rate	3.44*	11.56*	11.56**

Comparison:			
2005-2006 Actual Direct Costs	9,417,090.85	8,482,605.80	8,482,605.80
Indirect costs based on rate multiplied by actual direct costs	323,947.93	980,589.23	980,589.23
2005-2006 Actual Indirect Costs	240,836.69	1,175,321.74	1,175,321.74
2003-2004 Fixed Carry Forward	-99,135.58	17,262.49	17,262.49
Total Indirect Costs	339,972.27	1,158,059.25	1,158,059.25
Over/(Under) Recovery	-16,024.34	-177,470.02	-177,470.02

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	240,836.69	1,175,321.74	1,175,321.74
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-16,024.34	-177,470.02	-177,470.02
Total Projected Indirect 2007-2008 (Numerator)	256,861.03	1,352,791.76	1,352,791.76
Direct Costs	9,417,090.85	8,482,605.80	8,482,605.80
Rate for 2007-2008	2.73*	15.95*	15.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 57030
Form R0418

*** Final ***

McBain Rural Agricultural Schools
107 E. Maple Street
McBain, MI 49657-9672

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	129,277.31	875,887.57	875,887.57
2003-2004 Fixed Carryforward	45,442.53	-96,947.40	-96,947.40
Total Indirect Costs	83,834.78	972,834.97	972,834.97
2003-2004 Direct Costs	7,533,611.42	6,787,001.16	6,787,001.16
2005-2006 Rate	1.11*	14.33*	14.33**

Comparison:			
2005-2006 Actual Direct Costs	7,973,816.06	7,119,703.17	7,119,703.17
Indirect costs based on rate multiplied by actual direct costs	88,509.36	1,020,253.46	1,020,253.46
2005-2006 Actual Indirect Costs	141,730.11	995,843.00	995,843.00
2003-2004 Fixed Carry Forward	45,442.53	-96,947.40	-96,947.40
Total Indirect Costs	96,287.58	1,092,790.40	1,092,790.40
Over/(Under) Recovery	-7,778.22	-72,536.94	-72,536.94

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	141,730.11	995,843.00	995,843.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-7,778.22	-72,536.94	-72,536.94
Total Projected Indirect 2007-2008 (Numerator)	149,508.33	1,068,379.94	1,068,379.94
Direct Costs	7,973,816.06	7,119,703.17	7,119,703.17
Rate for 2007-2008	1.87*	15.01*	15.01**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58000
Form R0418

Monroe ISD
1101 S. Raisinville Road
Monroe, MI 48161-9047

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,008,205.12	2,067,710.23	2,067,710.23
2003-2004 Fixed Carryforward	214,497.61	430,083.37	430,083.37
Total Indirect Costs	793,707.51	1,637,626.86	1,637,626.86
2003-2004 Direct Costs	33,079,237.52	32,019,732.41	32,019,732.41
2005-2006 Rate	2.40*	5.11*	5.11**

Comparison:			
2005-2006 Actual Direct Costs	35,639,149.55	34,499,566.87	34,499,566.87
Indirect costs based on rate multiplied by actual direct costs	855,339.59	1,762,927.87	1,762,927.87
2005-2006 Actual Indirect Costs	1,589,831.45	2,729,414.13	2,729,414.13
2003-2004 Fixed Carry Forward	214,497.61	430,083.37	430,083.37
Total Indirect Costs	1,375,333.84	2,299,330.76	2,299,330.76
Over/(Under) Recovery	-519,994.25	-536,402.89	-536,402.89

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,589,831.45	2,729,414.13	2,729,414.13
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-519,994.25	-536,402.89	-536,402.89
Total Projected Indirect 2007-2008 (Numerator)	2,109,825.70	3,265,817.02	3,265,817.02
Direct Costs	35,639,149.55	34,499,566.87	34,499,566.87
Rate for 2007-2008	5.92*	9.47*	9.47**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58010
Form R0418

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162-0733

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,163,859.73	8,506,575.41	8,506,575.41
2003-2004 Fixed Carryforward	-305,688.69	-2,153,697.11	-2,153,697.11
Total Indirect Costs	2,469,548.42	10,660,272.52	10,660,272.52
2003-2004 Direct Costs	54,086,311.01	47,743,595.33	47,743,595.33
2005-2006 Rate	4.57*	22.33*	22.33**

Comparison:			
2005-2006 Actual Direct Costs	56,065,162.81	49,334,629.55	49,334,629.55
Indirect costs based on rate multiplied by actual direct costs	2,562,177.94	7,400,194.43	11,016,422.78
2005-2006 Actual Indirect Costs	2,222,746.84	8,953,280.10	8,953,280.10
2003-2004 Fixed Carry Forward	-305,688.69	-2,153,697.11	-2,153,697.11
Total Indirect Costs	2,528,435.53	11,106,977.21	11,106,977.21
Over/(Under) Recovery	33,742.41	-3,706,782.78	-90,554.43

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,222,746.84	8,953,280.10	8,953,280.10
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	33,742.41	-3,706,782.78	-90,554.43
Total Projected Indirect 2007-2008 (Numerator)	2,189,004.43	12,660,062.88	9,043,834.53
Direct Costs	56,065,162.81	49,334,629.55	49,334,629.55
Rate for 2007-2008	3.90*	25.66*	18.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58020
Form R0418

Airport Community School District
11270 Grafton Road
Carleton, MI 48117-9392

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,008,474.83	3,399,213.11	3,399,213.11
2003-2004 Fixed Carryforward	613,300.47	-2,674,843.59	-2,674,843.59
Total Indirect Costs	395,174.36	6,074,056.70	6,074,056.70
2003-2004 Direct Costs	25,320,495.10	22,929,756.82	22,929,756.82
2005-2006 Rate	1.56*	26.49*	26.49**

Comparison:			
2005-2006 Actual Direct Costs	24,877,047.32	22,371,418.11	22,371,418.11
Indirect costs based on rate multiplied by actual direct costs	388,081.94	3,355,712.72	5,592,854.53
2005-2006 Actual Indirect Costs	796,207.00	3,301,836.21	3,301,836.21
2003-2004 Fixed Carry Forward	613,300.47	-2,674,843.59	-2,674,843.59
Total Indirect Costs	182,906.53	5,976,679.80	5,976,679.80
Over/(Under) Recovery	205,175.41	-2,620,967.08	-383,825.27

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	796,207.00	3,301,836.21	3,301,836.21
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	205,175.41	-2,620,967.08	-383,825.27
Total Projected Indirect 2007-2008 (Numerator)	591,031.59	5,922,803.29	3,685,661.48
Direct Costs	24,877,047.32	22,371,418.11	22,371,418.11
Rate for 2007-2008	2.38*	26.47*	16.47**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58030
Form R0418

Bedford Public Schools
1623 W Sterns Road
Temperance, MI 48182-1554

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,211,227.53	5,134,708.08	5,134,708.08
2003-2004 Fixed Carryforward	-718,627.81	-156,255.18	-156,255.18
Total Indirect Costs	1,929,855.34	5,290,963.26	5,290,963.26
2003-2004 Direct Costs	40,065,974.55	36,142,494.00	36,142,494.00
2005-2006 Rate	4.82*	14.64*	14.64**

Comparison:			
2005-2006 Actual Direct Costs	42,644,663.10	38,780,203.52	38,780,203.52
Indirect costs based on rate multiplied by actual direct costs	2,055,472.76	5,677,421.80	5,677,421.80
2005-2006 Actual Indirect Costs	1,267,635.26	5,132,094.84	5,132,094.84
2003-2004 Fixed Carry Forward	-718,627.81	-156,255.18	-156,255.18
Total Indirect Costs	1,986,263.07	5,288,350.02	5,288,350.02
Over/(Under) Recovery	69,209.69	389,071.78	389,071.78

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,267,635.26	5,132,094.84	5,132,094.84
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	69,209.69	389,071.78	389,071.78
Total Projected Indirect 2007-2008 (Numerator)	1,198,425.57	4,743,023.06	4,743,023.06
Direct Costs	42,644,663.10	38,780,203.52	38,780,203.52
Rate for 2007-2008	2.81*	12.23*	12.23**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58050
Form R0418

Dundee Community Schools
420 Ypsilanti Street
Dundee, MI 48131-1152

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	417,437.73	1,838,985.03	1,838,985.03
2003-2004 Fixed Carryforward	-413,771.06	-619,841.72	-619,841.72
Total Indirect Costs	831,208.79	2,458,826.75	2,458,826.75
2003-2004 Direct Costs	12,222,236.11	10,800,688.81	10,800,688.81
2005-2006 Rate	6.80*	22.77*	22.77**

Comparison:			
2005-2006 Actual Direct Costs	13,720,572.65	11,830,675.64	11,830,675.64
Indirect costs based on rate multiplied by actual direct costs	932,998.94	1,774,601.35	2,693,844.84
2005-2006 Actual Indirect Costs	518,154.12	2,408,051.13	2,408,051.13
2003-2004 Fixed Carry Forward	-413,771.06	-619,841.72	-619,841.72
Total Indirect Costs	931,925.18	3,027,892.85	3,027,892.85
Over/(Under) Recovery	1,073.76	-1,253,291.50	-334,048.01

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	518,154.12	2,408,051.13	2,408,051.13
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,073.76	-1,253,291.50	-334,048.01
Total Projected Indirect 2007-2008 (Numerator)	517,080.36	3,661,342.63	2,742,099.14
Direct Costs	13,720,572.65	11,830,675.64	11,830,675.64
Rate for 2007-2008	3.77*	30.95*	23.18**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58070
Form R0418

Ida Public School District
3145 Prairie Street
Ida, MI 48140-9778

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	311,033.74	1,551,745.02	1,551,745.02
2003-2004 Fixed Carryforward	-122,931.12	-266,229.57	-266,229.57
Total Indirect Costs	433,964.86	1,817,974.59	1,817,974.59
2003-2004 Direct Costs	12,539,360.54	11,298,649.26	11,298,649.26
2005-2006 Rate	3.46*	16.09*	16.09**

Comparison:			
2005-2006 Actual Direct Costs	13,477,192.94	12,126,211.47	12,126,211.47
Indirect costs based on rate multiplied by actual direct costs	466,310.88	1,818,931.72	1,951,107.43
2005-2006 Actual Indirect Costs	412,764.77	1,763,746.24	1,763,746.24
2003-2004 Fixed Carry Forward	-122,931.12	-266,229.57	-266,229.57
Total Indirect Costs	535,695.89	2,029,975.81	2,029,975.81
Over/(Under) Recovery	-69,385.01	-211,044.09	-78,868.38

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	412,764.77	1,763,746.24	1,763,746.24
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-69,385.01	-211,044.09	-78,868.38
Total Projected Indirect 2007-2008 (Numerator)	482,149.78	1,974,790.33	1,842,614.62
Direct Costs	13,477,192.94	12,126,211.47	12,126,211.47
Rate for 2007-2008	3.58*	16.29*	15.20**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58080
Form R0418

Jefferson Schools (Monroe)
2400 N. Dixie Highway
Monroe, MI 48162-5291

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	706,981.18	3,724,549.70	3,724,549.70
2003-2004 Fixed Carryforward	-118,828.96	-2,887,935.70	-2,887,935.70
Total Indirect Costs	825,810.14	6,612,485.40	6,612,485.40
2003-2004 Direct Costs	23,586,088.50	20,568,519.98	20,568,519.98
2005-2006 Rate	3.50*	32.15*	32.15**

Comparison:			
2005-2006 Actual Direct Costs	20,919,581.60	18,172,284.50	18,172,284.50
Indirect costs based on rate multiplied by actual direct costs	732,185.36	2,725,842.68	4,543,071.13
2005-2006 Actual Indirect Costs	612,803.70	3,360,100.80	3,360,100.80
2003-2004 Fixed Carry Forward	-118,828.96	-2,887,935.70	-2,887,935.70
Total Indirect Costs	731,632.66	6,248,036.50	6,248,036.50
Over/(Under) Recovery	552.70	-3,522,193.82	-1,704,965.37

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	612,803.70	3,360,100.80	3,360,100.80
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	552.70	-3,522,193.82	-1,704,965.37
Total Projected Indirect 2007-2008 (Numerator)	612,251.00	6,882,294.62	5,065,066.17
Direct Costs	20,919,581.60	18,172,284.50	18,172,284.50
Rate for 2007-2008	2.93*	37.87*	27.87**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58090
Form R0418

Mason Consolidated Schools (Monroe)
2400 Mason Eagles Drive
Erie, MI 48133-9318

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	245,456.42	1,603,551.01	1,603,551.01
2003-2004 Fixed Carryforward	-31,454.59	-53,640.63	-53,640.63
Total Indirect Costs	276,911.01	1,657,191.64	1,657,191.64
2003-2004 Direct Costs	13,381,491.87	12,023,397.28	12,023,397.28
2005-2006 Rate	2.07*	13.78*	13.78**

Comparison:			
2005-2006 Actual Direct Costs	12,848,140.72	11,389,931.61	11,389,931.61
Indirect costs based on rate multiplied by actual direct costs	265,956.51	1,569,532.58	1,569,532.58
2005-2006 Actual Indirect Costs	447,351.64	1,905,560.75	1,905,560.75
2003-2004 Fixed Carry Forward	-31,454.59	-53,640.63	-53,640.63
Total Indirect Costs	478,806.23	1,959,201.38	1,959,201.38
Over/(Under) Recovery	-212,849.72	-389,668.80	-389,668.80

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	447,351.64	1,905,560.75	1,905,560.75
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-212,849.72	-389,668.80	-389,668.80
Total Projected Indirect 2007-2008 (Numerator)	660,201.36	2,295,229.55	2,295,229.55
Direct Costs	12,848,140.72	11,389,931.61	11,389,931.61
Rate for 2007-2008	5.14*	20.15*	20.15**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58100
Form R0418

Summerfield School District
17555 Ida West Road
Petersburg, MI 49270-9564

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	160,478.30	810,560.70	810,560.70
2003-2004 Fixed Carryforward	-35,761.00	-53,029.15	-53,029.15
Total Indirect Costs	196,239.30	863,589.85	863,589.85
2003-2004 Direct Costs	5,990,401.10	5,340,318.70	5,340,318.70
2005-2006 Rate	3.28*	16.17*	16.17**

Comparison:			
2005-2006 Actual Direct Costs	6,756,447.56	5,977,107.12	5,977,107.12
Indirect costs based on rate multiplied by actual direct costs	221,611.48	896,566.07	966,498.22
2005-2006 Actual Indirect Costs	173,552.38	952,892.82	952,892.82
2003-2004 Fixed Carry Forward	-35,761.00	-53,029.15	-53,029.15
Total Indirect Costs	209,313.38	1,005,921.97	1,005,921.97
Over/(Under) Recovery	12,298.10	-109,355.90	-39,423.75

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	173,552.38	952,892.82	952,892.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	12,298.10	-109,355.90	-39,423.75
Total Projected Indirect 2007-2008 (Numerator)	161,254.28	1,062,248.72	992,316.57
Direct Costs	6,756,447.56	5,977,107.12	5,977,107.12
Rate for 2007-2008	2.39*	17.77*	16.60**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58110
Form R0418

Whiteford Agricultural Schools
6655 Consear Road
Ottawa Lake, MI 49267-9715

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	129,756.21	703,608.10	703,608.10
2003-2004 Fixed Carryforward	37,431.71	-14,834.02	-14,834.02
Total Indirect Costs	92,324.50	718,442.12	718,442.12
2003-2004 Direct Costs	5,810,960.01	5,237,108.12	5,237,108.12
2005-2006 Rate	1.59*	13.72*	13.72**

Comparison:			
2005-2006 Actual Direct Costs	5,865,376.43	5,276,779.36	5,276,779.36
Indirect costs based on rate multiplied by actual direct costs	93,259.49	723,974.13	723,974.13
2005-2006 Actual Indirect Costs	109,985.73	698,582.80	698,582.80
2003-2004 Fixed Carry Forward	37,431.71	-14,834.02	-14,834.02
Total Indirect Costs	72,554.02	713,416.82	713,416.82
Over/(Under) Recovery	20,705.47	10,557.31	10,557.31

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	109,985.73	698,582.80	698,582.80
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	20,705.47	10,557.31	10,557.31
Total Projected Indirect 2007-2008 (Numerator)	89,280.26	688,025.49	688,025.49
Direct Costs	5,865,376.43	5,276,779.36	5,276,779.36
Rate for 2007-2008	1.52*	13.04*	13.04**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58901
Form R0418

New Bedford Academy
6315 Secor Road
Lambertville, MI 48144-0286

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	31,347.76	138,906.85	138,906.85
2003-2004 Fixed Carryforward	-15,624.16	-143,390.27	-143,390.27
Total Indirect Costs	46,971.92	282,297.12	282,297.12
2003-2004 Direct Costs	742,696.30	635,137.21	635,137.21
2005-2006 Rate	6.32*	44.45*	44.45**

Comparison:			
2005-2006 Actual Direct Costs	832,389.00	743,195.00	743,195.00
Indirect costs based on rate multiplied by actual direct costs	52,606.98	111,479.25	185,798.75
2005-2006 Actual Indirect Costs	54,810.00	144,004.00	144,004.00
2003-2004 Fixed Carry Forward	-15,624.16	-143,390.27	-143,390.27
Total Indirect Costs	70,434.16	287,394.27	287,394.27
Over/(Under) Recovery	-17,827.18	-175,915.02	-101,595.52

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	54,810.00	144,004.00	144,004.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-17,827.18	-175,915.02	-101,595.52
Total Projected Indirect 2007-2008 (Numerator)	72,637.18	319,919.02	245,599.52
Direct Costs	832,389.00	743,195.00	743,195.00
Rate for 2007-2008	8.73*	43.05*	33.05**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 58902
Form R0418

Triumph Academy
3000 Vivian Road
Monroe, MI 48162

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	3,411,348.00	2,226,293.00	2,226,293.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	86,805.00	1,271,860.00	1,271,860.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	86,805.00	1,271,860.00	1,271,860.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	86,805.00	1,271,860.00	1,271,860.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	86,805.00	1,271,860.00	1,271,860.00
Direct Costs	3,411,348.00	2,226,293.00	2,226,293.00
Rate for 2007-2008	2.54*	57.13*	57.13**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 59000
Form R0418

Montcalm Area ISD
P.O. Box 367
Stanton, MI 48888-0367

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	708,439.04	1,424,489.16	1,424,489.16
2003-2004 Fixed Carryforward	-67,333.43	235,382.25	235,382.25
Total Indirect Costs	775,772.47	1,189,106.91	1,189,106.91
2003-2004 Direct Costs	13,576,739.22	12,860,689.10	12,860,689.10
2005-2006 Rate	5.71*	9.25*	9.25**

Comparison:			
2005-2006 Actual Direct Costs	16,186,946.97	15,081,367.07	15,081,367.07
Indirect costs based on rate multiplied by actual direct costs	924,274.67	1,395,026.45	1,395,026.45
2005-2006 Actual Indirect Costs	736,232.90	1,841,812.80	1,841,812.80
2003-2004 Fixed Carry Forward	-67,333.43	235,382.25	235,382.25
Total Indirect Costs	803,566.33	1,606,430.55	1,606,430.55
Over/(Under) Recovery	120,708.34	-211,404.10	-211,404.10

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	736,232.90	1,841,812.80	1,841,812.80
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	120,708.34	-211,404.10	-211,404.10
Total Projected Indirect 2007-2008 (Numerator)	615,524.56	2,053,216.90	2,053,216.90
Direct Costs	16,186,946.97	15,081,367.07	15,081,367.07
Rate for 2007-2008	3.80*	13.61*	13.61**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 59020
Form R0418

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811-0780

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	438,478.59	1,422,121.05	1,422,121.05
2003-2004 Fixed Carryforward	-307,070.54	-281,262.94	-281,262.94
Total Indirect Costs	745,549.13	1,703,383.99	1,703,383.99
2003-2004 Direct Costs	9,867,505.69	8,883,863.23	8,883,863.23
2005-2006 Rate	7.56*	19.17*	19.17**

Comparison:			
2005-2006 Actual Direct Costs	9,201,936.57	8,151,014.91	8,151,014.91
Indirect costs based on rate multiplied by actual direct costs	695,666.40	1,222,652.24	1,562,549.56
2005-2006 Actual Indirect Costs	250,858.97	1,301,780.63	1,301,780.63
2003-2004 Fixed Carry Forward	-307,070.54	-281,262.94	-281,262.94
Total Indirect Costs	557,929.51	1,583,043.57	1,583,043.57
Over/(Under) Recovery	137,736.89	-360,391.33	-20,494.01

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	250,858.97	1,301,780.63	1,301,780.63
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	137,736.89	-360,391.33	-20,494.01
Total Projected Indirect 2007-2008 (Numerator)	113,122.08	1,662,171.96	1,322,274.64
Direct Costs	9,201,936.57	8,151,014.91	8,151,014.91
Rate for 2007-2008	1.23*	20.39*	16.22**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 59045
Form R0418

Montabella Community Schools
P.O. Box 349
Edmore, MI 48829-0349

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	253,414.55	1,010,909.15	1,010,909.15
2003-2004 Fixed Carryforward	-92,662.56	-34,387.84	-34,387.84
Total Indirect Costs	346,077.11	1,045,296.99	1,045,296.99
2003-2004 Direct Costs	8,291,657.18	7,534,162.58	7,534,162.58
2005-2006 Rate	4.17*	13.87*	13.87**

Comparison:			
2005-2006 Actual Direct Costs	8,532,404.58	7,816,901.52	7,816,901.52
Indirect costs based on rate multiplied by actual direct costs	355,801.27	1,084,204.24	1,084,204.24
2005-2006 Actual Indirect Costs	331,479.87	1,046,982.93	1,046,982.93
2003-2004 Fixed Carry Forward	-92,662.56	-34,387.84	-34,387.84
Total Indirect Costs	424,142.43	1,081,370.77	1,081,370.77
Over/(Under) Recovery	-68,341.16	2,833.47	2,833.47

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	331,479.87	1,046,982.93	1,046,982.93
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-68,341.16	2,833.47	2,833.47
Total Projected Indirect 2007-2008 (Numerator)	399,821.03	1,044,149.46	1,044,149.46
Direct Costs	8,532,404.58	7,816,901.52	7,816,901.52
Rate for 2007-2008	4.69*	13.36*	13.36**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 59070
Form R0418

Greenville Public Schools
1414 W. Chase Road
Greenville, MI 48838-1799

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,074,857.39	3,540,903.38	3,540,903.38
2003-2004 Fixed Carryforward	0.00	-992,406.20	-992,406.20
Total Indirect Costs	1,074,857.39	4,533,309.58	4,533,309.58
2003-2004 Direct Costs	26,979,787.52	24,513,741.53	24,513,741.53
2005-2006 Rate	3.98*	18.49*	18.49**

Comparison:			
2005-2006 Actual Direct Costs	27,820,703.77	25,126,775.34	25,126,775.34
Indirect costs based on rate multiplied by actual direct costs	1,107,264.01	3,769,016.30	4,645,940.76
2005-2006 Actual Indirect Costs	1,155,725.76	3,849,654.19	3,849,654.19
2003-2004 Fixed Carry Forward	0.00	-992,406.20	-992,406.20
Total Indirect Costs	1,155,725.76	4,842,060.39	4,842,060.39
Over/(Under) Recovery	-48,461.75	-1,073,044.09	-196,119.63

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,155,725.76	3,849,654.19	3,849,654.19
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-48,461.75	-1,073,044.09	-196,119.63
Total Projected Indirect 2007-2008 (Numerator)	1,204,187.51	4,922,698.28	4,045,773.82
Direct Costs	27,820,703.77	25,126,775.34	25,126,775.34
Rate for 2007-2008	4.33*	19.59*	16.10**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 59080
Form R0418

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343-0079

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	444,567.27	2,101,759.61	2,101,759.61
2003-2004 Fixed Carryforward	-175,811.42	-213,235.53	-213,235.53
Total Indirect Costs	620,378.69	2,314,995.14	2,314,995.14
2003-2004 Direct Costs	16,617,416.22	14,960,223.88	14,960,223.88
2005-2006 Rate	3.73*	15.47*	15.47**

Comparison:			
2005-2006 Actual Direct Costs	17,397,228.71	15,786,097.01	15,786,097.01
Indirect costs based on rate multiplied by actual direct costs	648,916.63	2,367,914.55	2,442,109.21
2005-2006 Actual Indirect Costs	427,227.31	2,038,359.01	2,038,359.01
2003-2004 Fixed Carry Forward	-175,811.42	-213,235.53	-213,235.53
Total Indirect Costs	603,038.73	2,251,594.54	2,251,594.54
Over/(Under) Recovery	45,877.90	116,320.01	190,514.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	427,227.31	2,038,359.01	2,038,359.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	45,877.90	116,320.01	190,514.67
Total Projected Indirect 2007-2008 (Numerator)	381,349.41	1,922,039.00	1,847,844.34
Direct Costs	17,397,228.71	15,786,097.01	15,786,097.01
Rate for 2007-2008	2.19*	12.18*	11.71**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 59090
Form R0418

Lakeview Community Schools (Montcalm)
123 5th Street
Lakeview, MI 48850-9153

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	362,656.37	1,650,296.78	1,650,296.78
2003-2004 Fixed Carryforward	-233,689.81	-320,817.06	-320,817.06
Total Indirect Costs	596,346.18	1,971,113.84	1,971,113.84
2003-2004 Direct Costs	13,295,521.63	12,007,881.22	12,007,881.22
2005-2006 Rate	4.49*	16.42*	16.42**

Comparison:			
2005-2006 Actual Direct Costs	13,989,069.63	12,688,728.31	12,688,728.31
Indirect costs based on rate multiplied by actual direct costs	628,109.23	1,903,309.25	2,083,489.19
2005-2006 Actual Indirect Costs	411,145.22	1,711,486.54	1,711,486.54
2003-2004 Fixed Carry Forward	-233,689.81	-320,817.06	-320,817.06
Total Indirect Costs	644,835.03	2,032,303.60	2,032,303.60
Over/(Under) Recovery	-16,725.80	-128,994.35	51,185.59

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	411,145.22	1,711,486.54	1,711,486.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-16,725.80	-128,994.35	51,185.59
Total Projected Indirect 2007-2008 (Numerator)	427,871.02	1,840,480.89	1,660,300.95
Direct Costs	13,989,069.63	12,688,728.31	12,688,728.31
Rate for 2007-2008	3.06*	14.50*	13.08**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 59125
Form R0418

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888-0009

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	407,691.00	1,961,749.79	1,961,749.79
2003-2004 Fixed Carryforward	-211,533.97	-370,172.06	-370,172.06
Total Indirect Costs	619,224.97	2,331,921.85	2,331,921.85
2003-2004 Direct Costs	14,848,638.40	13,294,579.61	13,294,579.61
2005-2006 Rate	4.17*	17.54*	17.54**

Comparison:			
2005-2006 Actual Direct Costs	15,306,172.40	13,728,974.35	13,728,974.35
Indirect costs based on rate multiplied by actual direct costs	638,267.39	2,059,346.15	2,408,062.10
2005-2006 Actual Indirect Costs	527,744.79	2,104,942.84	2,104,942.84
2003-2004 Fixed Carry Forward	-211,533.97	-370,172.06	-370,172.06
Total Indirect Costs	739,278.76	2,475,114.90	2,475,114.90
Over/(Under) Recovery	-101,011.37	-415,768.75	-67,052.80

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	527,744.79	2,104,942.84	2,104,942.84
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-101,011.37	-415,768.75	-67,052.80
Total Projected Indirect 2007-2008 (Numerator)	628,756.16	2,520,711.59	2,171,995.64
Direct Costs	15,306,172.40	13,728,974.35	13,728,974.35
Rate for 2007-2008	4.11*	18.36*	15.82**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 59150
Form R0418

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891-9502

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	171,612.93	696,819.13	696,819.13
2003-2004 Fixed Carryforward	-115,616.09	-21,211.62	-21,211.62
Total Indirect Costs	287,229.02	718,030.75	718,030.75
2003-2004 Direct Costs	6,164,770.18	5,639,563.98	5,639,563.98
2005-2006 Rate	4.66*	12.73*	12.73**

Comparison:			
2005-2006 Actual Direct Costs	6,165,613.13	5,553,654.22	5,553,654.22
Indirect costs based on rate multiplied by actual direct costs	287,317.57	706,980.18	706,980.18
2005-2006 Actual Indirect Costs	175,276.00	787,234.91	787,234.91
2003-2004 Fixed Carry Forward	-115,616.09	-21,211.62	-21,211.62
Total Indirect Costs	290,892.09	808,446.53	808,446.53
Over/(Under) Recovery	-3,574.52	-101,466.35	-101,466.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	175,276.00	787,234.91	787,234.91
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-3,574.52	-101,466.35	-101,466.35
Total Projected Indirect 2007-2008 (Numerator)	178,850.52	888,701.26	888,701.26
Direct Costs	6,165,613.13	5,553,654.22	5,553,654.22
Rate for 2007-2008	2.90*	16.00*	16.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 59901
Form R0418

Threshold Academy
5827 North Orleans Road
Orleans, MI 48865

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	56,331.63	188,740.57	188,740.57
2003-2004 Fixed Carryforward	131,329.12	-109,219.87	-109,219.87
Total Indirect Costs	-74,997.49	297,960.44	297,960.44
2003-2004 Direct Costs	1,519,520.27	1,387,111.33	1,387,111.33
2005-2006 Rate	0.00*	21.48*	21.48**

Comparison:			
2005-2006 Actual Direct Costs	1,421,707.37	1,279,699.92	1,279,699.92
Indirect costs based on rate multiplied by actual direct costs	0.00	191,954.99	274,879.54
2005-2006 Actual Indirect Costs	59,221.16	201,228.61	201,228.61
2003-2004 Fixed Carry Forward	131,329.12	-109,219.87	-109,219.87
Total Indirect Costs	-72,107.96	310,448.48	310,448.48
Over/(Under) Recovery	0.00	-118,493.49	-35,568.94

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	59,221.16	201,228.61	201,228.61
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-118,493.49	-35,568.94
Total Projected Indirect 2007-2008 (Numerator)	59,221.16	319,722.10	236,797.55
Direct Costs	1,421,707.37	1,279,699.92	1,279,699.92
Rate for 2007-2008	4.17*	24.98*	18.50**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 60010
Form R0418

Atlanta Community Schools
P.O. Box 619
Atlanta, MI 49709-0619

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	194,291.48	611,757.01	611,757.01
2003-2004 Fixed Carryforward	-80,371.80	-144,973.32	-144,973.32
Total Indirect Costs	274,663.28	756,730.33	756,730.33
2003-2004 Direct Costs	3,937,750.14	3,520,284.61	3,520,284.61
2005-2006 Rate	6.98*	21.50*	21.50**

Comparison:			
2005-2006 Actual Direct Costs	3,513,003.23	3,068,462.08	3,068,462.08
Indirect costs based on rate multiplied by actual direct costs	245,207.63	460,269.31	659,719.35
2005-2006 Actual Indirect Costs	202,179.66	646,720.81	646,720.81
2003-2004 Fixed Carry Forward	-80,371.80	-144,973.32	-144,973.32
Total Indirect Costs	282,551.46	791,694.13	791,694.13
Over/(Under) Recovery	-37,343.83	-331,424.82	-131,974.78

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	202,179.66	646,720.81	646,720.81
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-37,343.83	-331,424.82	-131,974.78
Total Projected Indirect 2007-2008 (Numerator)	239,523.49	978,145.63	778,695.59
Direct Costs	3,513,003.23	3,068,462.08	3,068,462.08
Rate for 2007-2008	6.82*	31.88*	25.38**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 60020
Form R0418

Hillman Community Schools
P.O. Box 518
Hillman, MI 49746-0518

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	63,444.59	518,053.46	518,053.46
2003-2004 Fixed Carryforward	100,963.94	-33,565.66	-33,565.66
Total Indirect Costs	-37,519.35	551,619.12	551,619.12
2003-2004 Direct Costs	4,393,774.17	3,939,165.30	3,939,165.30
2005-2006 Rate	0.00*	14.00*	14.00**

Comparison:			
2005-2006 Actual Direct Costs	4,369,884.07	3,832,224.57	3,832,224.57
Indirect costs based on rate multiplied by actual direct costs	0.00	536,511.44	536,511.44
2005-2006 Actual Indirect Costs	80,986.99	618,646.49	618,646.49
2003-2004 Fixed Carry Forward	100,963.94	-33,565.66	-33,565.66
Total Indirect Costs	-19,976.95	652,212.15	652,212.15
Over/(Under) Recovery	0.00	-115,700.71	-115,700.71

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	80,986.99	618,646.49	618,646.49
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-115,700.71	-115,700.71
Total Projected Indirect 2007-2008 (Numerator)	80,986.99	734,347.20	734,347.20
Direct Costs	4,369,884.07	3,832,224.57	3,832,224.57
Rate for 2007-2008	1.85*	19.16*	19.16**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61000
Form R0418

Muskegon Area ISD
630 Harvey Street
Muskegon, MI 49442-2309

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,079,549.95	3,085,138.05	3,085,138.05
2003-2004 Fixed Carryforward	-534,760.63	-1,999,621.46	-1,999,621.46
Total Indirect Costs	2,614,310.58	5,084,759.51	5,084,759.51
2003-2004 Direct Costs	18,733,778.72	17,728,190.62	17,728,190.62
2005-2006 Rate	13.96*	28.68*	28.68**

Comparison:			
2005-2006 Actual Direct Costs	22,528,332.96	20,665,042.50	20,665,042.50
Indirect costs based on rate multiplied by actual direct costs	3,144,955.28	3,099,756.38	5,166,260.63
2005-2006 Actual Indirect Costs	2,448,782.69	4,312,073.15	4,312,073.15
2003-2004 Fixed Carry Forward	-534,760.63	-1,999,621.46	-1,999,621.46
Total Indirect Costs	2,983,543.32	6,311,694.61	6,311,694.61
Over/(Under) Recovery	161,411.96	-3,211,938.23	-1,145,433.98

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,448,782.69	4,312,073.15	4,312,073.15
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	161,411.96	-3,211,938.23	-1,145,433.98
Total Projected Indirect 2007-2008 (Numerator)	2,287,370.73	7,524,011.38	5,457,507.13
Direct Costs	22,528,332.96	20,665,042.50	20,665,042.50
Rate for 2007-2008	10.15*	36.41*	26.41**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61010
Form R0418

Muskegon City School District
349 W. Webster Avenue
Muskegon, MI 49440-1275

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,054,146.12	9,461,369.38	9,461,369.38
2003-2004 Fixed Carryforward	-716,387.49	-2,948,516.42	-2,948,516.42
Total Indirect Costs	3,770,533.61	12,409,885.80	12,409,885.80
2003-2004 Direct Costs	65,449,369.67	59,042,146.41	59,042,146.41
2005-2006 Rate	5.76*	21.02*	21.02**

Comparison:			
2005-2006 Actual Direct Costs	65,511,270.15	58,864,354.98	58,864,354.98
Indirect costs based on rate multiplied by actual direct costs	3,773,449.16	8,829,653.25	12,373,287.42
2005-2006 Actual Indirect Costs	2,713,544.22	9,360,459.39	9,360,459.39
2003-2004 Fixed Carry Forward	-716,387.49	-2,948,516.42	-2,948,516.42
Total Indirect Costs	3,429,931.71	12,308,975.81	12,308,975.81
Over/(Under) Recovery	343,517.45	-3,479,322.56	64,311.61

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,713,544.22	9,360,459.39	9,360,459.39
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	343,517.45	-3,479,322.56	64,311.61
Total Projected Indirect 2007-2008 (Numerator)	2,370,026.77	12,839,781.95	9,296,147.78
Direct Costs	65,511,270.15	58,864,354.98	58,864,354.98
Rate for 2007-2008	3.62*	21.81*	15.79**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61020
Form R0418

Muskegon Heights School District
2603 Leahy Street
Muskegon Heights, MI 49444-2121

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	925,524.63	3,917,676.98	3,917,676.98
2003-2004 Fixed Carryforward	-5,498.33	-2,025,253.63	-2,025,253.63
Total Indirect Costs	931,022.96	5,942,930.61	5,942,930.61
2003-2004 Direct Costs	24,523,568.00	21,531,415.65	21,531,415.65
2005-2006 Rate	3.80*	27.60*	27.60**

Comparison:			
2005-2006 Actual Direct Costs	26,076,495.64	22,904,565.99	22,904,565.99
Indirect costs based on rate multiplied by actual direct costs	990,906.83	3,435,684.90	5,726,141.50
2005-2006 Actual Indirect Costs	918,559.36	4,090,489.01	4,090,489.01
2003-2004 Fixed Carry Forward	-5,498.33	-2,025,253.63	-2,025,253.63
Total Indirect Costs	924,057.69	6,115,742.64	6,115,742.64
Over/(Under) Recovery	66,849.14	-2,680,057.74	-389,601.14

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	918,559.36	4,090,489.01	4,090,489.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	66,849.14	-2,680,057.74	-389,601.14
Total Projected Indirect 2007-2008 (Numerator)	851,710.22	6,770,546.75	4,480,090.15
Direct Costs	26,076,495.64	22,904,565.99	22,904,565.99
Rate for 2007-2008	3.27*	29.56*	19.56**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61060
Form R0418

Mona Shores Public School District
3374 McCracken Street
Norton Shores, MI 49441-3696

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,050,239.95	5,418,039.64	5,418,039.64
2003-2004 Fixed Carryforward	-716,839.80	-4,383,918.50	-4,383,918.50
Total Indirect Costs	2,767,079.75	9,801,958.14	9,801,958.14
2003-2004 Direct Costs	29,851,093.98	26,483,294.29	26,483,294.29
2005-2006 Rate	9.27*	37.01*	37.01**

Comparison:			
2005-2006 Actual Direct Costs	32,739,772.19	29,433,822.07	29,433,822.07
Indirect costs based on rate multiplied by actual direct costs	3,034,976.88	4,415,073.31	7,358,455.52
2005-2006 Actual Indirect Costs	1,289,998.14	4,595,948.26	4,595,948.26
2003-2004 Fixed Carry Forward	-716,839.80	-4,383,918.50	-4,383,918.50
Total Indirect Costs	2,006,837.94	8,979,866.76	8,979,866.76
Over/(Under) Recovery	1,028,138.94	-4,564,793.45	-1,621,411.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,289,998.14	4,595,948.26	4,595,948.26
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,028,138.94	-4,564,793.45	-1,621,411.24
Total Projected Indirect 2007-2008 (Numerator)	261,859.20	9,160,741.71	6,217,359.50
Direct Costs	32,739,772.19	29,433,822.07	29,433,822.07
Rate for 2007-2008	0.80*	31.12*	21.12**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61065
Form R0418

Oakridge Public Schools
275 S. Wolf Lake Road
Muskegon, MI 49442-3029

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	291,091.70	1,698,539.60	1,698,539.60
2003-2004 Fixed Carryforward	-43,609.02	-45,763.75	-45,763.75
Total Indirect Costs	334,700.72	1,744,303.35	1,744,303.35
2003-2004 Direct Costs	16,035,993.18	14,628,545.28	14,628,545.28
2005-2006 Rate	2.09*	11.92*	11.92**

Comparison:			
2005-2006 Actual Direct Costs	16,084,978.65	14,466,833.95	14,466,833.95
Indirect costs based on rate multiplied by actual direct costs	336,176.05	1,724,446.61	1,724,446.61
2005-2006 Actual Indirect Costs	363,302.05	1,981,446.75	1,981,446.75
2003-2004 Fixed Carry Forward	-43,609.02	-45,763.75	-45,763.75
Total Indirect Costs	406,911.07	2,027,210.50	2,027,210.50
Over/(Under) Recovery	-70,735.02	-302,763.89	-302,763.89

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	363,302.05	1,981,446.75	1,981,446.75
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-70,735.02	-302,763.89	-302,763.89
Total Projected Indirect 2007-2008 (Numerator)	434,037.07	2,284,210.64	2,284,210.64
Direct Costs	16,084,978.65	14,466,833.95	14,466,833.95
Rate for 2007-2008	2.70*	15.79*	15.79**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61080
Form R0418

Fruitport Community Schools
3255 Pontaluna Road
Fruitport, MI 49415-9600

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	538,376.04	2,966,053.35	2,966,053.35
2003-2004 Fixed Carryforward	-150,921.53	-229,218.42	-229,218.42
Total Indirect Costs	689,297.57	3,195,271.77	3,195,271.77
2003-2004 Direct Costs	26,920,423.80	24,492,746.49	24,492,746.49
2005-2006 Rate	2.56*	13.05*	13.05**

Comparison:			
2005-2006 Actual Direct Costs	29,005,856.65	26,450,763.24	26,450,763.24
Indirect costs based on rate multiplied by actual direct costs	742,549.93	3,451,824.60	3,451,824.60
2005-2006 Actual Indirect Costs	733,328.71	3,288,422.12	3,288,422.12
2003-2004 Fixed Carry Forward	-150,921.53	-229,218.42	-229,218.42
Total Indirect Costs	884,250.24	3,517,640.54	3,517,640.54
Over/(Under) Recovery	-141,700.31	-65,815.94	-65,815.94

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	733,328.71	3,288,422.12	3,288,422.12
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-141,700.31	-65,815.94	-65,815.94
Total Projected Indirect 2007-2008 (Numerator)	875,029.02	3,354,238.06	3,354,238.06
Direct Costs	29,005,856.65	26,450,763.24	26,450,763.24
Rate for 2007-2008	3.02*	12.68*	12.68**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61120
Form R0418

Holton Public Schools
P.O. Box 159
Holton, MI 49425-0159

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	224,917.97	1,108,292.12	1,108,292.12
2003-2004 Fixed Carryforward	-51,948.89	-101,728.38	-101,728.38
Total Indirect Costs	276,866.86	1,210,020.50	1,210,020.50
2003-2004 Direct Costs	9,144,335.81	8,260,961.66	8,260,961.66
2005-2006 Rate	3.03*	14.65*	14.65**

Comparison:			
2005-2006 Actual Direct Costs	8,766,357.91	7,873,425.28	7,873,425.28
Indirect costs based on rate multiplied by actual direct costs	265,620.64	1,153,456.80	1,153,456.80
2005-2006 Actual Indirect Costs	270,003.12	1,162,935.75	1,162,935.75
2003-2004 Fixed Carry Forward	-51,948.89	-101,728.38	-101,728.38
Total Indirect Costs	321,952.01	1,264,664.13	1,264,664.13
Over/(Under) Recovery	-56,331.37	-111,207.33	-111,207.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	270,003.12	1,162,935.75	1,162,935.75
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-56,331.37	-111,207.33	-111,207.33
Total Projected Indirect 2007-2008 (Numerator)	326,334.49	1,274,143.08	1,274,143.08
Direct Costs	8,766,357.91	7,873,425.28	7,873,425.28
Rate for 2007-2008	3.72*	16.18*	16.18**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61180
Form R0418

Montague Area Public Schools
4882 Stanton Boulevard
Montague, MI 49437-1040

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	265,439.73	1,394,072.91	1,394,072.91
2003-2004 Fixed Carryforward	-135,932.15	-285,945.87	-285,945.87
Total Indirect Costs	401,371.88	1,680,018.78	1,680,018.78
2003-2004 Direct Costs	11,105,616.70	9,976,983.52	9,976,983.52
2005-2006 Rate	3.61*	16.84*	16.84**

Comparison:			
2005-2006 Actual Direct Costs	11,881,381.94	10,586,229.58	10,586,229.58
Indirect costs based on rate multiplied by actual direct costs	428,917.89	1,587,934.44	1,782,721.06
2005-2006 Actual Indirect Costs	304,503.99	1,599,656.35	1,599,656.35
2003-2004 Fixed Carry Forward	-135,932.15	-285,945.87	-285,945.87
Total Indirect Costs	440,436.14	1,885,602.22	1,885,602.22
Over/(Under) Recovery	-11,518.25	-297,667.78	-102,881.16

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	304,503.99	1,599,656.35	1,599,656.35
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-11,518.25	-297,667.78	-102,881.16
Total Projected Indirect 2007-2008 (Numerator)	316,022.24	1,897,324.13	1,702,537.51
Direct Costs	11,881,381.94	10,586,229.58	10,586,229.58
Rate for 2007-2008	2.66*	17.92*	16.08**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61190
Form R0418

Orchard View Schools
35 S. Sheridan
Muskegon, MI 49442

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	537,931.04	3,082,718.35	3,082,718.35
2003-2004 Fixed Carryforward	-218,175.27	-291,191.79	-291,191.79
Total Indirect Costs	756,106.31	3,373,910.14	3,373,910.14
2003-2004 Direct Costs	25,330,513.14	22,785,725.83	22,785,725.83
2005-2006 Rate	2.98*	14.81*	14.81**

Comparison:			
2005-2006 Actual Direct Costs	28,695,448.38	25,902,866.07	25,902,866.07
Indirect costs based on rate multiplied by actual direct costs	855,124.36	3,836,214.46	3,836,214.46
2005-2006 Actual Indirect Costs	682,019.17	3,474,601.48	3,474,601.48
2003-2004 Fixed Carry Forward	-218,175.27	-291,191.79	-291,191.79
Total Indirect Costs	900,194.44	3,765,793.27	3,765,793.27
Over/(Under) Recovery	-45,070.08	70,421.19	70,421.19

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	682,019.17	3,474,601.48	3,474,601.48
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-45,070.08	70,421.19	70,421.19
Total Projected Indirect 2007-2008 (Numerator)	727,089.25	3,404,180.29	3,404,180.29
Direct Costs	28,695,448.38	25,902,866.07	25,902,866.07
Rate for 2007-2008	2.53*	13.14*	13.14**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61210
Form R0418

Ravenna Public Schools
12322 Stafford Street
Ravenna, MI 49451-9410

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	120,931.35	1,097,554.94	1,097,554.94
2003-2004 Fixed Carryforward	-23,996.32	-167,569.47	-167,569.47
Total Indirect Costs	144,927.67	1,265,124.41	1,265,124.41
2003-2004 Direct Costs	9,567,209.88	8,590,586.29	8,590,586.29
2005-2006 Rate	1.51*	14.73*	14.73**

Comparison:			
2005-2006 Actual Direct Costs	9,972,096.30	9,007,070.09	9,007,070.09
Indirect costs based on rate multiplied by actual direct costs	150,578.65	1,326,741.42	1,326,741.42
2005-2006 Actual Indirect Costs	119,784.46	1,084,810.67	1,084,810.67
2003-2004 Fixed Carry Forward	-23,996.32	-167,569.47	-167,569.47
Total Indirect Costs	143,780.78	1,252,380.14	1,252,380.14
Over/(Under) Recovery	6,797.87	74,361.28	74,361.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	119,784.46	1,084,810.67	1,084,810.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	6,797.87	74,361.28	74,361.28
Total Projected Indirect 2007-2008 (Numerator)	112,986.59	1,010,449.39	1,010,449.39
Direct Costs	9,972,096.30	9,007,070.09	9,007,070.09
Rate for 2007-2008	1.13*	11.22*	11.22**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61220
Form R0418

Reeths-Puffer Schools
991 W. Giles Road
Muskegon, MI 49445-1329

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,003,953.95	4,407,685.38	4,407,685.38
2003-2004 Fixed Carryforward	-490,335.15	-569,461.78	-569,461.78
Total Indirect Costs	1,494,289.10	4,977,147.16	4,977,147.16
2003-2004 Direct Costs	33,530,761.76	30,127,030.33	30,127,030.33
2005-2006 Rate	4.46*	16.52*	16.52**

Comparison:			
2005-2006 Actual Direct Costs	33,436,376.86	30,072,594.53	30,072,594.53
Indirect costs based on rate multiplied by actual direct costs	1,491,262.41	4,510,889.18	4,967,992.62
2005-2006 Actual Indirect Costs	1,165,457.31	4,529,239.64	4,529,239.64
2003-2004 Fixed Carry Forward	-490,335.15	-569,461.78	-569,461.78
Total Indirect Costs	1,655,792.46	5,098,701.42	5,098,701.42
Over/(Under) Recovery	-164,530.05	-587,812.24	-130,708.80

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,165,457.31	4,529,239.64	4,529,239.64
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-164,530.05	-587,812.24	-130,708.80
Total Projected Indirect 2007-2008 (Numerator)	1,329,987.36	5,117,051.88	4,659,948.44
Direct Costs	33,436,376.86	30,072,594.53	30,072,594.53
Rate for 2007-2008	3.98*	17.02*	15.50**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61230
Form R0418

North Muskegon Public Schools
1600 Mills Avenue
North Muskegon, MI 49445-3014

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	45,945.66	597,459.24	597,459.24
2003-2004 Fixed Carryforward	0.00	10,778.94	10,778.94
Total Indirect Costs	45,945.66	586,680.30	586,680.30
2003-2004 Direct Costs	6,567,701.19	6,016,187.61	6,016,187.61
2005-2006 Rate	0.70*	9.75*	9.75**

Comparison:			
2005-2006 Actual Direct Costs	6,716,350.00	6,126,644.97	6,126,644.97
Indirect costs based on rate multiplied by actual direct costs	47,014.45	597,347.88	597,347.88
2005-2006 Actual Indirect Costs	49,153.21	638,858.24	638,858.24
2003-2004 Fixed Carry Forward	0.00	10,778.94	10,778.94
Total Indirect Costs	49,153.21	628,079.30	628,079.30
Over/(Under) Recovery	-2,138.76	-30,731.42	-30,731.42

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	49,153.21	638,858.24	638,858.24
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-2,138.76	-30,731.42	-30,731.42
Total Projected Indirect 2007-2008 (Numerator)	51,291.97	669,589.66	669,589.66
Direct Costs	6,716,350.00	6,126,644.97	6,126,644.97
Rate for 2007-2008	0.76*	10.93*	10.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61240
Form R0418

Whitehall District Schools
541 E. Slocum Street
Whitehall, MI 49461-1199

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	278,270.63	1,712,802.26	1,712,802.26
2003-2004 Fixed Carryforward	-25,286.87	-115,792.60	-115,792.60
Total Indirect Costs	303,557.50	1,828,594.86	1,828,594.86
2003-2004 Direct Costs	18,062,114.65	16,627,583.02	16,627,583.02
2005-2006 Rate	1.68*	11.00*	11.00**

Comparison:			
2005-2006 Actual Direct Costs	20,339,025.78	18,604,006.00	18,604,006.00
Indirect costs based on rate multiplied by actual direct costs	341,695.63	2,046,440.66	2,046,440.66
2005-2006 Actual Indirect Costs	334,308.35	2,069,328.13	2,069,328.13
2003-2004 Fixed Carry Forward	-25,286.87	-115,792.60	-115,792.60
Total Indirect Costs	359,595.22	2,185,120.73	2,185,120.73
Over/(Under) Recovery	-17,899.59	-138,680.07	-138,680.07

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	334,308.35	2,069,328.13	2,069,328.13
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-17,899.59	-138,680.07	-138,680.07
Total Projected Indirect 2007-2008 (Numerator)	352,207.94	2,208,008.20	2,208,008.20
Direct Costs	20,339,025.78	18,604,006.00	18,604,006.00
Rate for 2007-2008	1.73*	11.87*	11.87**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61901
Form R0418

Tri-Valley Academy of Arts and Academics
2140 Valley Street
Muskegon, MI 49444-1261

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	125,151.04	584,661.33	584,661.33
2003-2004 Fixed Carryforward	-50,067.43	-386,608.91	-386,608.91
Total Indirect Costs	175,218.47	971,270.24	971,270.24
2003-2004 Direct Costs	2,687,321.56	2,227,811.27	2,227,811.27
2005-2006 Rate	6.52*	43.60*	43.60**

Comparison:			
2005-2006 Actual Direct Costs	3,090,116.76	2,518,075.63	2,518,075.63
Indirect costs based on rate multiplied by actual direct costs	201,475.61	377,711.34	629,518.91
2005-2006 Actual Indirect Costs	186,109.63	758,150.76	758,150.76
2003-2004 Fixed Carry Forward	-50,067.43	-386,608.91	-386,608.91
Total Indirect Costs	236,177.06	1,144,759.67	1,144,759.67
Over/(Under) Recovery	-34,701.45	-767,048.33	-515,240.76

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	186,109.63	758,150.76	758,150.76
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-34,701.45	-767,048.33	-515,240.76
Total Projected Indirect 2007-2008 (Numerator)	220,811.08	1,525,199.09	1,273,391.52
Direct Costs	3,090,116.76	2,518,075.63	2,518,075.63
Rate for 2007-2008	7.15*	60.57*	50.57**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61902
Form R0418

Timberland Academy
2574 McLaughlin Road
Muskegon, MI 49442-4439

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	107,547.00	1,129,534.00	1,129,534.00
2003-2004 Fixed Carryforward	-17,103.06	-1,609,386.60	-1,609,386.60
Total Indirect Costs	124,650.06	2,738,920.60	2,738,920.60
2003-2004 Direct Costs	4,536,543.00	3,514,556.00	3,514,556.00
2005-2006 Rate	2.75*	77.93*	77.93**

Comparison:			
2005-2006 Actual Direct Costs	5,071,571.00	4,015,968.00	4,015,968.00
Indirect costs based on rate multiplied by actual direct costs	139,468.20	602,395.20	1,003,992.00
2005-2006 Actual Indirect Costs	57,617.00	1,113,220.00	1,113,220.00
2003-2004 Fixed Carry Forward	-17,103.06	-1,609,386.60	-1,609,386.60
Total Indirect Costs	74,720.06	2,722,606.60	2,722,606.60
Over/(Under) Recovery	64,748.14	-2,120,211.40	-1,718,614.60

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	57,617.00	1,113,220.00	1,113,220.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	64,748.14	-2,120,211.40	-1,718,614.60
Total Projected Indirect 2007-2008 (Numerator)	-7,131.14	3,233,431.40	2,831,834.60
Direct Costs	5,071,571.00	4,015,968.00	4,015,968.00
Rate for 2007-2008	0.00*	80.51*	70.51**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61903
Form R0418

Muskegon Technical Academy
2900 E. Apple
Muskegon, MI 49442-4504

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	63,954.19	196,202.29	196,202.29
2003-2004 Fixed Carryforward	0.00	-94,530.58	-94,530.58
Total Indirect Costs	63,954.19	290,732.87	290,732.87
2003-2004 Direct Costs	1,404,735.13	1,272,487.03	1,272,487.03
2005-2006 Rate	4.55*	22.85*	22.85**

Comparison:			
2005-2006 Actual Direct Costs	1,607,602.50	1,461,339.92	1,461,339.92
Indirect costs based on rate multiplied by actual direct costs	73,145.91	219,200.99	333,916.17
2005-2006 Actual Indirect Costs	81,557.68	227,820.26	227,820.26
2003-2004 Fixed Carry Forward	0.00	-94,530.58	-94,530.58
Total Indirect Costs	81,557.68	322,350.84	322,350.84
Over/(Under) Recovery	-8,411.77	-103,149.85	11,565.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	81,557.68	227,820.26	227,820.26
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-8,411.77	-103,149.85	11,565.33
Total Projected Indirect 2007-2008 (Numerator)	89,969.45	330,970.11	216,254.93
Direct Costs	1,607,602.50	1,461,339.92	1,461,339.92
Rate for 2007-2008	5.60*	22.65*	14.80**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 61904
Form R0418

Three Oaks Public School Academy
1212 Kingsley
Muskegon, MI 49442-4025

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	42.50	139,353.94	139,353.94
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	42.50	139,353.94	139,353.94
2003-2004 Direct Costs	819,765.80	680,454.36	680,454.36
2005-2006 Rate	0.01*	20.48*	20.48**

Comparison:			
2005-2006 Actual Direct Costs	1,021,132.71	861,398.68	861,398.68
Indirect costs based on rate multiplied by actual direct costs	102.11	129,209.80	176,414.45
2005-2006 Actual Indirect Costs	0.00	159,734.03	159,734.03
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	159,734.03	159,734.03
Over/(Under) Recovery	102.11	-30,524.23	16,680.42

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	159,734.03	159,734.03
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	102.11	-30,524.23	16,680.42
Total Projected Indirect 2007-2008 (Numerator)	-102.11	190,258.26	143,053.61
Direct Costs	1,021,132.71	861,398.68	861,398.68
Rate for 2007-2008	0.00*	22.09*	16.61**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 62000
Form R0418

Newaygo County RESA
4747 W. 48th Street
Fremont, MI 49412-9774

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	337,772.86	1,455,319.65	1,455,319.65
2003-2004 Fixed Carryforward	251,397.08	-13,035.87	-13,035.87
Total Indirect Costs	86,375.78	1,468,355.52	1,468,355.52
2003-2004 Direct Costs	13,207,751.99	12,090,205.20	12,090,205.20
2005-2006 Rate	0.65*	12.15*	12.15**

Comparison:			
2005-2006 Actual Direct Costs	13,253,693.27	11,909,800.92	11,909,800.92
Indirect costs based on rate multiplied by actual direct costs	86,149.01	1,447,040.81	1,447,040.81
2005-2006 Actual Indirect Costs	475,696.31	1,819,588.66	1,819,588.66
2003-2004 Fixed Carry Forward	251,397.08	-13,035.87	-13,035.87
Total Indirect Costs	224,299.23	1,832,624.53	1,832,624.53
Over/(Under) Recovery	-138,150.22	-385,583.72	-385,583.72

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	475,696.31	1,819,588.66	1,819,588.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-138,150.22	-385,583.72	-385,583.72
Total Projected Indirect 2007-2008 (Numerator)	613,846.53	2,205,172.38	2,205,172.38
Direct Costs	13,253,693.27	11,909,800.92	11,909,800.92
Rate for 2007-2008	4.63*	18.52*	18.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 62040
Form R0418

Fremont Public School District
220 W. Pine Street
Fremont, MI 49412-1595

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	699,161.22	2,427,379.64	2,427,379.64
2003-2004 Fixed Carryforward	-273,679.57	-408,930.55	-408,930.55
Total Indirect Costs	972,840.79	2,836,310.19	2,836,310.19
2003-2004 Direct Costs	20,302,394.47	18,574,176.05	18,574,176.05
2005-2006 Rate	4.79*	15.27*	15.27**

Comparison:			
2005-2006 Actual Direct Costs	20,220,265.80	18,607,550.04	18,607,550.04
Indirect costs based on rate multiplied by actual direct costs	968,550.73	2,791,132.51	2,841,372.89
2005-2006 Actual Indirect Costs	715,376.80	2,328,092.56	2,328,092.56
2003-2004 Fixed Carry Forward	-273,679.57	-408,930.55	-408,930.55
Total Indirect Costs	989,056.37	2,737,023.11	2,737,023.11
Over/(Under) Recovery	-20,505.64	54,109.40	104,349.78

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	715,376.80	2,328,092.56	2,328,092.56
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-20,505.64	54,109.40	104,349.78
Total Projected Indirect 2007-2008 (Numerator)	735,882.44	2,273,983.16	2,223,742.78
Direct Costs	20,220,265.80	18,607,550.04	18,607,550.04
Rate for 2007-2008	3.64*	12.22*	11.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 62050
Form R0418

*** Final ***

Grant Public School District
148 S. Elder Avenue
Grant, MI 49327-9359

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	231,385.15	1,863,530.05	1,863,530.05
2003-2004 Fixed Carryforward	-57,194.11	-128,330.23	-128,330.23
Total Indirect Costs	288,579.26	1,991,860.28	1,991,860.28
2003-2004 Direct Costs	17,405,002.93	15,772,858.03	15,772,858.03
2005-2006 Rate	1.66*	12.63*	12.63**

Comparison:			
2005-2006 Actual Direct Costs	19,568,822.64	17,634,132.89	17,634,132.89
Indirect costs based on rate multiplied by actual direct costs	324,842.46	2,227,190.98	2,227,190.98
2005-2006 Actual Indirect Costs	231,273.59	2,165,963.34	2,165,963.34
2003-2004 Fixed Carry Forward	-57,194.11	-128,330.23	-128,330.23
Total Indirect Costs	288,467.70	2,294,293.57	2,294,293.57
Over/(Under) Recovery	36,374.76	-67,102.59	-67,102.59

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	231,273.59	2,165,963.34	2,165,963.34
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	36,374.76	-67,102.59	-67,102.59
Total Projected Indirect 2007-2008 (Numerator)	194,898.83	2,233,065.93	2,233,065.93
Direct Costs	19,568,822.64	17,634,132.89	17,634,132.89
Rate for 2007-2008	1.00*	12.66*	12.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 62060
Form R0418

Hesperia Community Schools
P.O. Box 338
Hesperia, MI 49421-0338

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	379,699.37	1,226,367.28	1,226,367.28
2003-2004 Fixed Carryforward	-150,605.26	-90,724.66	-90,724.66
Total Indirect Costs	530,304.63	1,317,091.94	1,317,091.94
2003-2004 Direct Costs	10,054,682.94	9,208,015.03	9,208,015.03
2005-2006 Rate	5.27*	14.30*	14.30**

Comparison:			
2005-2006 Actual Direct Costs	9,059,422.17	8,147,140.33	8,147,140.33
Indirect costs based on rate multiplied by actual direct costs	477,431.55	1,165,041.07	1,165,041.07
2005-2006 Actual Indirect Costs	399,853.66	1,312,135.50	1,312,135.50
2003-2004 Fixed Carry Forward	-150,605.26	-90,724.66	-90,724.66
Total Indirect Costs	550,458.92	1,402,860.16	1,402,860.16
Over/(Under) Recovery	-73,027.37	-237,819.09	-237,819.09

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	399,853.66	1,312,135.50	1,312,135.50
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-73,027.37	-237,819.09	-237,819.09
Total Projected Indirect 2007-2008 (Numerator)	472,881.03	1,549,954.59	1,549,954.59
Direct Costs	9,059,422.17	8,147,140.33	8,147,140.33
Rate for 2007-2008	5.22*	19.02*	19.02**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 62070
Form R0418

Newaygo Public School District
P.O. Box 820
Newaygo, MI 49337-0820

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	524,525.39	1,883,591.44	1,883,591.44
2003-2004 Fixed Carryforward	-216,657.02	-505,779.43	-505,779.43
Total Indirect Costs	741,182.41	2,389,370.87	2,389,370.87
2003-2004 Direct Costs	17,620,649.54	16,261,583.49	16,261,583.49
2005-2006 Rate	4.21*	14.69*	14.69**

Comparison:			
2005-2006 Actual Direct Costs	18,384,150.53	16,884,505.33	16,884,505.33
Indirect costs based on rate multiplied by actual direct costs	773,972.74	2,480,333.83	2,480,333.83
2005-2006 Actual Indirect Costs	590,641.86	2,090,287.06	2,090,287.06
2003-2004 Fixed Carry Forward	-216,657.02	-505,779.43	-505,779.43
Total Indirect Costs	807,298.88	2,596,066.49	2,596,066.49
Over/(Under) Recovery	-33,326.14	-115,732.66	-115,732.66

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	590,641.86	2,090,287.06	2,090,287.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-33,326.14	-115,732.66	-115,732.66
Total Projected Indirect 2007-2008 (Numerator)	623,968.00	2,206,019.72	2,206,019.72
Direct Costs	18,384,150.53	16,884,505.33	16,884,505.33
Rate for 2007-2008	3.39*	13.07*	13.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 62090
Form R0418

*** Final ***

White Cloud Public Schools
P.O. Box 1003
White Cloud, MI 49349-1003

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	249,074.28	1,381,467.02	1,381,467.02
2003-2004 Fixed Carryforward	152,155.72	34,135.85	34,135.85
Total Indirect Costs	96,918.56	1,347,331.17	1,347,331.17
2003-2004 Direct Costs	12,458,848.10	11,326,455.36	11,326,455.36
2005-2006 Rate	0.78*	11.90*	11.90**

Comparison:			
2005-2006 Actual Direct Costs	11,055,432.36	10,115,227.75	10,115,227.75
Indirect costs based on rate multiplied by actual direct costs	86,232.37	1,203,712.10	1,203,712.10
2005-2006 Actual Indirect Costs	206,224.62	1,146,429.23	1,146,429.23
2003-2004 Fixed Carry Forward	152,155.72	34,135.85	34,135.85
Total Indirect Costs	54,068.90	1,112,293.38	1,112,293.38
Over/(Under) Recovery	32,163.47	91,418.72	91,418.72

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	206,224.62	1,146,429.23	1,146,429.23
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	32,163.47	91,418.72	91,418.72
Total Projected Indirect 2007-2008 (Numerator)	174,061.15	1,055,010.51	1,055,010.51
Direct Costs	11,055,432.36	10,115,227.75	10,115,227.75
Rate for 2007-2008	1.57*	10.43*	10.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 62470
Form R0418

*** Final ***

Big Jackson School District
4020 East 13 Mile Road
Paris, MI 49338-9625

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	54,283.16	82,606.68	82,606.68
2003-2004 Fixed Carryforward	0.00	-64,491.17	-64,491.17
Total Indirect Costs	54,283.16	147,097.85	147,097.85
2003-2004 Direct Costs	250,195.83	221,872.31	221,872.31
2005-2006 Rate	21.70*	66.30*	66.30**

Comparison:			
2005-2006 Actual Direct Costs	273,863.14	244,029.64	244,029.64
Indirect costs based on rate multiplied by actual direct costs	41,079.47	36,604.45	61,007.41
2005-2006 Actual Indirect Costs	60,057.00	89,890.50	89,890.50
2003-2004 Fixed Carry Forward	0.00	-64,491.17	-64,491.17
Total Indirect Costs	60,057.00	154,381.67	154,381.67
Over/(Under) Recovery	-18,977.53	-117,777.22	-93,374.26

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	60,057.00	89,890.50	89,890.50
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-18,977.53	-117,777.22	-93,374.26
Total Projected Indirect 2007-2008 (Numerator)	79,034.53	207,667.72	183,264.76
Direct Costs	273,863.14	244,029.64	244,029.64
Rate for 2007-2008	28.86*	85.10*	75.10**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63000
Form R0418

Oakland Schools
2111 Pontiac Lake Road
Waterford, MI 48328-2736

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	9,457,070.90	14,524,106.15	14,524,106.15
2003-2004 Fixed Carryforward	-2,936,931.56	-9,904,192.98	-9,904,192.98
Total Indirect Costs	12,394,002.46	24,428,299.13	24,428,299.13
2003-2004 Direct Costs	56,720,443.06	51,653,407.81	51,653,407.81
2005-2006 Rate	21.85*	47.29*	47.29**

Comparison:			
2005-2006 Actual Direct Costs	70,180,670.80	65,251,706.44	65,251,706.44
Indirect costs based on rate multiplied by actual direct costs	10,527,100.62	9,787,755.97	16,312,926.61
2005-2006 Actual Indirect Costs	11,713,671.50	16,642,635.86	16,642,635.86
2003-2004 Fixed Carry Forward	-2,936,931.56	-9,904,192.98	-9,904,192.98
Total Indirect Costs	14,650,603.06	26,546,828.84	26,546,828.84
Over/(Under) Recovery	-4,123,502.44	-16,759,072.87	-10,233,902.23

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	11,713,671.50	16,642,635.86	16,642,635.86
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-4,123,502.44	-16,759,072.87	-10,233,902.23
Total Projected Indirect 2007-2008 (Numerator)	15,837,173.94	33,401,708.73	26,876,538.09
Direct Costs	70,180,670.80	65,251,706.44	65,251,706.44
Rate for 2007-2008	22.57*	51.19*	41.19**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63010
Form R0418

Birmingham City School District
550 W. Merrill Street
Birmingham, MI 48009-1443

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,810,256.07	15,246,081.68	15,246,081.68
2003-2004 Fixed Carryforward	-416,344.76	-4,176,800.50	-4,176,800.50
Total Indirect Costs	3,226,600.83	19,422,882.18	19,422,882.18
2003-2004 Direct Costs	104,289,611.91	91,853,786.30	91,853,786.30
2005-2006 Rate	3.09*	21.15*	21.15**

Comparison:			
2005-2006 Actual Direct Costs	108,899,431.47	94,936,404.92	94,936,404.92
Indirect costs based on rate multiplied by actual direct costs	3,364,992.43	14,240,460.74	20,079,049.64
2005-2006 Actual Indirect Costs	2,743,072.88	16,706,099.43	16,706,099.43
2003-2004 Fixed Carry Forward	-416,344.76	-4,176,800.50	-4,176,800.50
Total Indirect Costs	3,159,417.64	20,882,899.93	20,882,899.93
Over/(Under) Recovery	205,574.79	-6,642,439.19	-803,850.29

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,743,072.88	16,706,099.43	16,706,099.43
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	205,574.79	-6,642,439.19	-803,850.29
Total Projected Indirect 2007-2008 (Numerator)	2,537,498.09	23,348,538.62	17,509,949.72
Direct Costs	108,899,431.47	94,936,404.92	94,936,404.92
Rate for 2007-2008	2.33*	24.59*	18.44**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63020
Form R0418

Ferndale Public Schools
2920 Burdette
Ferndale, MI 48220-2356

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,077,401.52	7,331,223.09	7,331,223.09
2003-2004 Fixed Carryforward	-316,424.44	-13,332,657.93	-13,332,657.93
Total Indirect Costs	2,393,825.96	20,663,881.02	20,663,881.02
2003-2004 Direct Costs	35,317,775.98	30,063,954.41	30,063,954.41
2005-2006 Rate	6.78*	68.73*	68.73**

Comparison:			
2005-2006 Actual Direct Costs	39,007,649.28	33,366,568.05	33,366,568.05
Indirect costs based on rate multiplied by actual direct costs	2,644,718.62	5,004,985.21	8,341,642.01
2005-2006 Actual Indirect Costs	1,913,883.68	7,554,964.91	7,554,964.91
2003-2004 Fixed Carry Forward	-316,424.44	-13,332,657.93	-13,332,657.93
Total Indirect Costs	2,230,308.12	20,887,622.84	20,887,622.84
Over/(Under) Recovery	414,410.50	-15,882,637.63	-12,545,980.83

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,913,883.68	7,554,964.91	7,554,964.91
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	414,410.50	-15,882,637.63	-12,545,980.83
Total Projected Indirect 2007-2008 (Numerator)	1,499,473.18	23,437,602.54	20,100,945.74
Direct Costs	39,007,649.28	33,366,568.05	33,366,568.05
Rate for 2007-2008	3.84*	70.24*	60.24**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63030
Form R0418

Pontiac City School District
47200 Woodward
Pontiac, MI 48342-5008

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	5,968,072.71	19,239,874.60	19,239,874.60
2003-2004 Fixed Carryforward	566,166.16	-16,995,042.11	-16,995,042.11
Total Indirect Costs	5,401,906.55	36,234,916.71	36,234,916.71
2003-2004 Direct Costs	116,206,611.84	102,934,809.95	102,934,809.95
2005-2006 Rate	4.65*	35.20*	35.20**

Comparison:			
2005-2006 Actual Direct Costs	107,728,315.12	95,965,512.11	95,965,512.11
Indirect costs based on rate multiplied by actual direct costs	5,009,366.65	14,394,826.82	23,991,378.03
2005-2006 Actual Indirect Costs	3,625,838.21	15,388,641.22	15,388,641.22
2003-2004 Fixed Carry Forward	566,166.16	-16,995,042.11	-16,995,042.11
Total Indirect Costs	3,059,672.05	32,383,683.33	32,383,683.33
Over/(Under) Recovery	1,949,694.60	-17,988,856.51	-8,392,305.30

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,625,838.21	15,388,641.22	15,388,641.22
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,949,694.60	-17,988,856.51	-8,392,305.30
Total Projected Indirect 2007-2008 (Numerator)	1,676,143.61	33,377,497.73	23,780,946.52
Direct Costs	107,728,315.12	95,965,512.11	95,965,512.11
Rate for 2007-2008	1.56*	34.78*	24.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63040
Form R0418

*** Final ***

School District of the City of Royal Oak
1123 Lexington Boulevard
Royal Oak, MI 48073-2438

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,907,992.46	10,478,462.75	10,478,462.75
2003-2004 Fixed Carryforward	-751,010.14	-4,810,590.32	-4,810,590.32
Total Indirect Costs	3,659,002.60	15,289,053.07	15,289,053.07
2003-2004 Direct Costs	65,445,226.51	57,874,756.22	57,874,756.22
2005-2006 Rate	5.59*	26.42*	26.42**

Comparison:			
2005-2006 Actual Direct Costs	66,025,280.26	58,121,012.48	58,121,012.48
Indirect costs based on rate multiplied by actual direct costs	3,690,813.17	8,718,151.87	14,530,253.12
2005-2006 Actual Indirect Costs	2,958,338.62	10,862,606.40	10,862,606.40
2003-2004 Fixed Carry Forward	-751,010.14	-4,810,590.32	-4,810,590.32
Total Indirect Costs	3,709,348.76	15,673,196.72	15,673,196.72
Over/(Under) Recovery	-18,535.59	-6,955,044.85	-1,142,943.60

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,958,338.62	10,862,606.40	10,862,606.40
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-18,535.59	-6,955,044.85	-1,142,943.60
Total Projected Indirect 2007-2008 (Numerator)	2,976,874.21	17,817,651.25	12,005,550.00
Direct Costs	66,025,280.26	58,121,012.48	58,121,012.48
Rate for 2007-2008	4.51*	30.66*	20.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63050
Form R0418

Berkley School District
14700 W. Lincoln
Oak Park, MI 48237

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,604,880.35	5,809,158.61	5,809,158.61
2003-2004 Fixed Carryforward	98,785.22	-3,265,545.58	-3,265,545.58
Total Indirect Costs	1,506,095.13	9,074,704.19	9,074,704.19
2003-2004 Direct Costs	39,508,918.48	35,304,640.22	35,304,640.22
2005-2006 Rate	3.81*	25.70*	25.70**

Comparison:			
2005-2006 Actual Direct Costs	41,309,712.59	36,630,744.03	36,630,744.03
Indirect costs based on rate multiplied by actual direct costs	1,573,900.05	5,494,611.60	9,157,686.01
2005-2006 Actual Indirect Costs	1,780,624.72	6,459,593.28	6,459,593.28
2003-2004 Fixed Carry Forward	98,785.22	-3,265,545.58	-3,265,545.58
Total Indirect Costs	1,681,839.50	9,725,138.86	9,725,138.86
Over/(Under) Recovery	-107,939.45	-4,230,527.26	-567,452.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,780,624.72	6,459,593.28	6,459,593.28
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-107,939.45	-4,230,527.26	-567,452.85
Total Projected Indirect 2007-2008 (Numerator)	1,888,564.17	10,690,120.54	7,027,046.13
Direct Costs	41,309,712.59	36,630,744.03	36,630,744.03
Rate for 2007-2008	4.57*	29.18*	19.18**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63060
Form R0418

Southfield Public School District
24661 Lahser Road
Southfield, MI 48034-3238

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	5,748,455.78	19,737,276.33	19,737,276.33
2003-2004 Fixed Carryforward	-3,884,510.76	-6,542,891.62	-6,542,891.62
Total Indirect Costs	9,632,966.54	26,280,167.95	26,280,167.95
2003-2004 Direct Costs	121,740,591.98	107,751,771.43	107,751,771.43
2005-2006 Rate	7.91*	24.39*	24.39**

Comparison:			
2005-2006 Actual Direct Costs	132,461,789.89	117,087,148.13	117,087,148.13
Indirect costs based on rate multiplied by actual direct costs	10,477,727.58	17,563,072.22	28,557,555.43
2005-2006 Actual Indirect Costs	5,842,426.40	21,217,068.16	21,217,068.16
2003-2004 Fixed Carry Forward	-3,884,510.76	-6,542,891.62	-6,542,891.62
Total Indirect Costs	9,726,937.16	27,759,959.78	27,759,959.78
Over/(Under) Recovery	750,790.42	-10,196,887.56	797,595.65

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	5,842,426.40	21,217,068.16	21,217,068.16
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	750,790.42	-10,196,887.56	797,595.65
Total Projected Indirect 2007-2008 (Numerator)	5,091,635.98	31,413,955.72	20,419,472.51
Direct Costs	132,461,789.89	117,087,148.13	117,087,148.13
Rate for 2007-2008	3.84*	26.83*	17.44**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63070
Form R0418

Avondale School District
2940 Waukegan Street
Auburn Hills, MI 48326

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,331,116.45	4,876,584.77	4,876,584.77
2003-2004 Fixed Carryforward	-565,244.84	-613,987.44	-613,987.44
Total Indirect Costs	1,896,361.29	5,490,572.21	5,490,572.21
2003-2004 Direct Costs	35,336,798.48	31,791,330.16	31,791,330.16
2005-2006 Rate	5.37*	17.27*	17.27**

Comparison:			
2005-2006 Actual Direct Costs	39,247,802.99	34,830,962.20	34,830,962.20
Indirect costs based on rate multiplied by actual direct costs	2,107,607.02	5,224,644.33	6,015,307.17
2005-2006 Actual Indirect Costs	1,115,790.55	5,532,631.34	5,532,631.34
2003-2004 Fixed Carry Forward	-565,244.84	-613,987.44	-613,987.44
Total Indirect Costs	1,681,035.39	6,146,618.78	6,146,618.78
Over/(Under) Recovery	426,571.63	-921,974.45	-131,311.61

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,115,790.55	5,532,631.34	5,532,631.34
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	426,571.63	-921,974.45	-131,311.61
Total Projected Indirect 2007-2008 (Numerator)	689,218.92	6,454,605.79	5,663,942.95
Direct Costs	39,247,802.99	34,830,962.20	34,830,962.20
Rate for 2007-2008	1.76*	18.53*	16.26**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63080
Form R0418

Bloomfield Hills School District
PO Box 816
Bloomfield Hills, MI 48303-0816

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	4,968,965.95	15,019,619.72	15,019,619.72
2003-2004 Fixed Carryforward	-366,214.45	-18,106,821.63	-18,106,821.63
Total Indirect Costs	5,335,180.40	33,126,441.35	33,126,441.35
2003-2004 Direct Costs	83,394,381.04	73,343,727.27	73,343,727.27
2005-2006 Rate	6.40*	45.17*	45.17**

Comparison:			
2005-2006 Actual Direct Costs	90,901,871.29	80,189,240.96	80,189,240.96
Indirect costs based on rate multiplied by actual direct costs	5,817,719.76	12,028,386.14	20,047,310.24
2005-2006 Actual Indirect Costs	3,516,054.57	14,228,684.90	14,228,684.90
2003-2004 Fixed Carry Forward	-366,214.45	-18,106,821.63	-18,106,821.63
Total Indirect Costs	3,882,269.02	32,335,506.53	32,335,506.53
Over/(Under) Recovery	1,935,450.74	-20,307,120.39	-12,288,196.29

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,516,054.57	14,228,684.90	14,228,684.90
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,935,450.74	-20,307,120.39	-12,288,196.29
Total Projected Indirect 2007-2008 (Numerator)	1,580,603.83	34,535,805.29	26,516,881.19
Direct Costs	90,901,871.29	80,189,240.96	80,189,240.96
Rate for 2007-2008	1.74*	43.07*	33.07**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63090
Form R0418

Clarenceville School District
20210 Middlebelt Road
Livonia, MI 48152-2002

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	434,016.32	2,374,880.28	2,374,880.28
2003-2004 Fixed Carryforward	-27,072.09	-544,925.90	-544,925.90
Total Indirect Costs	461,088.41	2,919,806.18	2,919,806.18
2003-2004 Direct Costs	17,561,493.18	15,620,629.22	15,620,629.22
2005-2006 Rate	2.63*	18.69*	18.69**

Comparison:			
2005-2006 Actual Direct Costs	18,806,089.39	16,863,604.46	16,863,604.46
Indirect costs based on rate multiplied by actual direct costs	494,600.15	2,529,540.67	3,151,807.67
2005-2006 Actual Indirect Costs	461,025.69	2,403,510.62	2,403,510.62
2003-2004 Fixed Carry Forward	-27,072.09	-544,925.90	-544,925.90
Total Indirect Costs	488,097.78	2,948,436.52	2,948,436.52
Over/(Under) Recovery	6,502.37	-418,895.85	203,371.15

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	461,025.69	2,403,510.62	2,403,510.62
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	6,502.37	-418,895.85	203,371.15
Total Projected Indirect 2007-2008 (Numerator)	454,523.32	2,822,406.47	2,200,139.47
Direct Costs	18,806,089.39	16,863,604.46	16,863,604.46
Rate for 2007-2008	2.42*	16.74*	13.05**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63100
Form R0418

Novi Community School District
25345 Taft Road
Novi, MI 48374-2423

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	998,294.71	6,725,839.41	6,725,839.41
2003-2004 Fixed Carryforward	-343,486.36	510,005.91	510,005.91
Total Indirect Costs	1,341,781.07	6,215,833.50	6,215,833.50
2003-2004 Direct Costs	59,603,060.06	53,875,515.36	53,875,515.36
2005-2006 Rate	2.25*	11.54*	11.54**

Comparison:			
2005-2006 Actual Direct Costs	68,298,547.91	60,706,178.99	60,706,178.99
Indirect costs based on rate multiplied by actual direct costs	1,536,717.33	7,005,493.06	7,005,493.06
2005-2006 Actual Indirect Costs	1,166,886.33	8,759,255.25	8,759,255.25
2003-2004 Fixed Carry Forward	-343,486.36	510,005.91	510,005.91
Total Indirect Costs	1,510,372.69	8,249,249.34	8,249,249.34
Over/(Under) Recovery	26,344.64	-1,243,756.28	-1,243,756.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,166,886.33	8,759,255.25	8,759,255.25
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	26,344.64	-1,243,756.28	-1,243,756.28
Total Projected Indirect 2007-2008 (Numerator)	1,140,541.69	10,003,011.53	10,003,011.53
Direct Costs	68,298,547.91	60,706,178.99	60,706,178.99
Rate for 2007-2008	1.67*	16.48*	16.48**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63110
Form R0418

Oxford Area Community Schools
105 Pontiac Street
Oxford, MI 48371-4863

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,278,900.13	4,454,699.93	4,454,699.93
2003-2004 Fixed Carryforward	-985,077.61	-954,503.01	-954,503.01
Total Indirect Costs	2,263,977.74	5,409,202.94	5,409,202.94
2003-2004 Direct Costs	31,353,822.25	28,178,022.45	28,178,022.45
2005-2006 Rate	7.22*	19.20*	19.20**

Comparison:			
2005-2006 Actual Direct Costs	34,804,272.45	30,075,832.31	30,075,832.31
Indirect costs based on rate multiplied by actual direct costs	2,512,868.47	4,511,374.85	5,774,559.80
2005-2006 Actual Indirect Costs	1,363,237.60	6,091,677.74	6,091,677.74
2003-2004 Fixed Carry Forward	-985,077.61	-954,503.01	-954,503.01
Total Indirect Costs	2,348,315.21	7,046,180.75	7,046,180.75
Over/(Under) Recovery	164,553.26	-2,534,805.90	-1,271,620.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,363,237.60	6,091,677.74	6,091,677.74
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	164,553.26	-2,534,805.90	-1,271,620.95
Total Projected Indirect 2007-2008 (Numerator)	1,198,684.34	8,626,483.64	7,363,298.69
Direct Costs	34,804,272.45	30,075,832.31	30,075,832.31
Rate for 2007-2008	3.44*	28.68*	24.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63130
Form R0418

*** Final ***

Hazel Park City School District
23136 Hughes Avenue
Hazel Park, MI 48030-1500

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,031,197.54	7,777,415.12	7,777,415.12
2003-2004 Fixed Carryforward	231,673.97	-2,213,959.43	-2,213,959.43
Total Indirect Costs	799,523.57	9,991,374.55	9,991,374.55
2003-2004 Direct Costs	51,898,962.16	45,152,744.58	45,152,744.58
2005-2006 Rate	1.54*	22.13*	22.13**

Comparison:			
2005-2006 Actual Direct Costs	54,533,905.17	47,414,792.59	47,414,792.59
Indirect costs based on rate multiplied by actual direct costs	839,822.14	7,112,218.89	10,492,893.60
2005-2006 Actual Indirect Costs	1,026,255.26	8,145,367.84	8,145,367.84
2003-2004 Fixed Carry Forward	231,673.97	-2,213,959.43	-2,213,959.43
Total Indirect Costs	794,581.29	10,359,327.27	10,359,327.27
Over/(Under) Recovery	45,240.85	-3,247,108.38	133,566.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,026,255.26	8,145,367.84	8,145,367.84
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	45,240.85	-3,247,108.38	133,566.33
Total Projected Indirect 2007-2008 (Numerator)	981,014.41	11,392,476.22	8,011,801.51
Direct Costs	54,533,905.17	47,414,792.59	47,414,792.59
Rate for 2007-2008	1.80*	24.03*	16.90**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63140
Form R0418

Madison Public Schools (Oakland)
26524 John R Road
Madison Heights, MI 48071

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	869,247.86	3,628,104.50	3,628,104.50
2003-2004 Fixed Carryforward	-57,714.25	-4,094,046.14	-4,094,046.14
Total Indirect Costs	926,962.11	7,722,150.64	7,722,150.64
2003-2004 Direct Costs	17,424,179.07	14,665,322.43	14,665,322.43
2005-2006 Rate	5.32*	52.66*	52.66**

Comparison:			
2005-2006 Actual Direct Costs	15,351,974.47	13,273,388.11	13,273,388.11
Indirect costs based on rate multiplied by actual direct costs	816,725.04	1,991,008.22	3,318,347.03
2005-2006 Actual Indirect Costs	611,793.67	2,690,380.03	2,690,380.03
2003-2004 Fixed Carry Forward	-57,714.25	-4,094,046.14	-4,094,046.14
Total Indirect Costs	669,507.92	6,784,426.17	6,784,426.17
Over/(Under) Recovery	147,217.12	-4,793,417.95	-3,466,079.14

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	611,793.67	2,690,380.03	2,690,380.03
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	147,217.12	-4,793,417.95	-3,466,079.14
Total Projected Indirect 2007-2008 (Numerator)	464,576.55	7,483,797.98	6,156,459.17
Direct Costs	15,351,974.47	13,273,388.11	13,273,388.11
Rate for 2007-2008	3.03*	56.38*	46.38**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63150
Form R0418

Troy School District
4400 Livernois Road
Troy, MI 48098-4799

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,231,318.55	14,641,809.99	14,641,809.99
2003-2004 Fixed Carryforward	-1,023,259.79	-224,959.92	-224,959.92
Total Indirect Costs	3,254,578.34	14,866,769.91	14,866,769.91
2003-2004 Direct Costs	128,815,965.50	116,405,474.06	116,405,474.06
2005-2006 Rate	2.53*	12.77*	12.77**

Comparison:			
2005-2006 Actual Direct Costs	133,192,713.64	119,990,046.65	119,990,046.65
Indirect costs based on rate multiplied by actual direct costs	3,369,775.66	15,322,728.96	15,322,728.96
2005-2006 Actual Indirect Costs	2,456,890.29	15,659,557.28	15,659,557.28
2003-2004 Fixed Carry Forward	-1,023,259.79	-224,959.92	-224,959.92
Total Indirect Costs	3,480,150.08	15,884,517.20	15,884,517.20
Over/(Under) Recovery	-110,374.42	-561,788.24	-561,788.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,456,890.29	15,659,557.28	15,659,557.28
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-110,374.42	-561,788.24	-561,788.24
Total Projected Indirect 2007-2008 (Numerator)	2,567,264.71	16,221,345.52	16,221,345.52
Direct Costs	133,192,713.64	119,990,046.65	119,990,046.65
Rate for 2007-2008	1.93*	13.52*	13.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63160
Form R0418

*** Final ***

West Bloomfield School District
5810 Commerce Road
West Bloomfield, MI 48324-3200

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,876,188.82	8,080,934.51	8,080,934.51
2003-2004 Fixed Carryforward	-1,004,807.61	-756,911.30	-756,911.30
Total Indirect Costs	2,880,996.43	8,837,845.81	8,837,845.81
2003-2004 Direct Costs	69,614,328.67	63,409,582.98	63,409,582.98
2005-2006 Rate	4.14*	13.94*	13.94**

Comparison:			
2005-2006 Actual Direct Costs	76,772,753.78	70,134,857.58	70,134,857.58
Indirect costs based on rate multiplied by actual direct costs	3,178,392.01	9,776,799.15	9,776,799.15
2005-2006 Actual Indirect Costs	1,982,556.93	8,620,453.13	8,620,453.13
2003-2004 Fixed Carry Forward	-1,004,807.61	-756,911.30	-756,911.30
Total Indirect Costs	2,987,364.54	9,377,364.43	9,377,364.43
Over/(Under) Recovery	191,027.47	399,434.72	399,434.72

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,982,556.93	8,620,453.13	8,620,453.13
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	191,027.47	399,434.72	399,434.72
Total Projected Indirect 2007-2008 (Numerator)	1,791,529.46	8,221,018.41	8,221,018.41
Direct Costs	76,772,753.78	70,134,857.58	70,134,857.58
Rate for 2007-2008	2.33*	11.72*	11.72**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63180
Form R0418

Brandon School District
1025 S. Ortonville Road
Ortonville, MI 48462-8547

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	925,888.67	4,080,599.50	4,080,599.50
2003-2004 Fixed Carryforward	-333,369.43	-1,793,260.63	-1,793,260.63
Total Indirect Costs	1,259,258.10	5,873,860.13	5,873,860.13
2003-2004 Direct Costs	26,885,356.65	23,730,645.82	23,730,645.82
2005-2006 Rate	4.68*	24.75*	24.75**

Comparison:			
2005-2006 Actual Direct Costs	28,374,014.15	25,004,880.08	25,004,880.08
Indirect costs based on rate multiplied by actual direct costs	1,327,903.86	3,750,732.01	6,188,707.82
2005-2006 Actual Indirect Costs	1,014,587.88	4,383,721.95	4,383,721.95
2003-2004 Fixed Carry Forward	-333,369.43	-1,793,260.63	-1,793,260.63
Total Indirect Costs	1,347,957.31	6,176,982.58	6,176,982.58
Over/(Under) Recovery	-20,053.45	-2,426,250.57	11,725.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,014,587.88	4,383,721.95	4,383,721.95
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-20,053.45	-2,426,250.57	11,725.24
Total Projected Indirect 2007-2008 (Numerator)	1,034,641.33	6,809,972.52	4,371,996.71
Direct Costs	28,374,014.15	25,004,880.08	25,004,880.08
Rate for 2007-2008	3.65*	27.23*	17.48**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63190
Form R0418

Clarkston Community School District
6389 Clarkston Road
Clarkston, MI 48346

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,697,721.98	8,719,794.30	8,719,794.30
2003-2004 Fixed Carryforward	-1,045,038.46	-1,727,083.55	-1,727,083.55
Total Indirect Costs	2,742,760.44	10,446,877.85	10,446,877.85
2003-2004 Direct Costs	62,513,546.10	55,491,473.78	55,491,473.78
2005-2006 Rate	4.39*	18.83*	18.83**

Comparison:			
2005-2006 Actual Direct Costs	75,030,070.69	66,630,786.93	66,630,786.93
Indirect costs based on rate multiplied by actual direct costs	3,293,820.10	9,994,618.04	12,546,577.18
2005-2006 Actual Indirect Costs	1,736,218.33	10,135,502.09	10,135,502.09
2003-2004 Fixed Carry Forward	-1,045,038.46	-1,727,083.55	-1,727,083.55
Total Indirect Costs	2,781,256.79	11,862,585.64	11,862,585.64
Over/(Under) Recovery	512,563.31	-1,867,967.60	683,991.54

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,736,218.33	10,135,502.09	10,135,502.09
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	512,563.31	-1,867,967.60	683,991.54
Total Projected Indirect 2007-2008 (Numerator)	1,223,655.02	12,003,469.69	9,451,510.55
Direct Costs	75,030,070.69	66,630,786.93	66,630,786.93
Rate for 2007-2008	1.63*	18.01*	14.18**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63200
Form R0418

Farmington Public School District
32500 Shiawassee Street
Farmington, MI 48336-2338

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	4,246,351.97	21,974,831.12	21,974,831.12
2003-2004 Fixed Carryforward	-2,281,540.13	-12,200,200.22	-12,200,200.22
Total Indirect Costs	6,527,892.10	34,175,031.34	34,175,031.34
2003-2004 Direct Costs	141,764,985.15	124,036,506.00	124,036,506.00
2005-2006 Rate	4.60*	27.55*	27.55**

Comparison:			
2005-2006 Actual Direct Costs	156,666,224.76	139,876,708.80	139,876,708.80
Indirect costs based on rate multiplied by actual direct costs	7,206,646.34	20,981,506.32	34,969,177.20
2005-2006 Actual Indirect Costs	4,750,596.63	21,540,112.59	21,540,112.59
2003-2004 Fixed Carry Forward	-2,281,540.13	-12,200,200.22	-12,200,200.22
Total Indirect Costs	7,032,136.76	33,740,312.81	33,740,312.81
Over/(Under) Recovery	174,509.58	-12,758,806.49	1,228,864.39

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	4,750,596.63	21,540,112.59	21,540,112.59
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	174,509.58	-12,758,806.49	1,228,864.39
Total Projected Indirect 2007-2008 (Numerator)	4,576,087.05	34,298,919.08	20,311,248.20
Direct Costs	156,666,224.76	139,876,708.80	139,876,708.80
Rate for 2007-2008	2.92*	24.52*	14.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63210
Form R0418

Holly Area School District
111 College Street
Holly, MI 48442-1720

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,371,918.78	5,371,325.54	5,371,325.54
2003-2004 Fixed Carryforward	-835,853.37	-1,030,169.78	-1,030,169.78
Total Indirect Costs	2,207,772.15	6,401,495.32	6,401,495.32
2003-2004 Direct Costs	34,928,338.50	30,928,931.74	30,928,931.74
2005-2006 Rate	6.32*	20.70*	20.70**

Comparison:			
2005-2006 Actual Direct Costs	37,342,193.25	33,192,403.25	33,192,403.25
Indirect costs based on rate multiplied by actual direct costs	2,360,026.61	4,978,860.49	6,870,827.47
2005-2006 Actual Indirect Costs	1,327,579.36	5,477,369.36	5,477,369.36
2003-2004 Fixed Carry Forward	-835,853.37	-1,030,169.78	-1,030,169.78
Total Indirect Costs	2,163,432.73	6,507,539.14	6,507,539.14
Over/(Under) Recovery	196,593.88	-1,528,678.65	363,288.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,327,579.36	5,477,369.36	5,477,369.36
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	196,593.88	-1,528,678.65	363,288.33
Total Projected Indirect 2007-2008 (Numerator)	1,130,985.48	7,006,048.01	5,114,081.03
Direct Costs	37,342,193.25	33,192,403.25	33,192,403.25
Rate for 2007-2008	3.03*	21.11*	15.41**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63220
Form R0418

Huron Valley Schools
2390 S. Milford Road
Highland, MI 48357-4934

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	4,021,636.83	12,569,315.78	12,569,315.78
2003-2004 Fixed Carryforward	-1,109,071.96	-6,891,016.96	-6,891,016.96
Total Indirect Costs	5,130,708.79	19,460,332.74	19,460,332.74
2003-2004 Direct Costs	86,440,291.08	77,892,612.13	77,892,612.13
2005-2006 Rate	5.94*	24.98*	24.98**

Comparison:			
2005-2006 Actual Direct Costs	92,119,491.71	82,136,683.22	82,136,683.22
Indirect costs based on rate multiplied by actual direct costs	5,471,897.81	12,320,502.48	20,517,743.47
2005-2006 Actual Indirect Costs	3,629,719.66	13,612,528.15	13,612,528.15
2003-2004 Fixed Carry Forward	-1,109,071.96	-6,891,016.96	-6,891,016.96
Total Indirect Costs	4,738,791.62	20,503,545.11	20,503,545.11
Over/(Under) Recovery	733,106.19	-8,183,042.63	14,198.36

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,629,719.66	13,612,528.15	13,612,528.15
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	733,106.19	-8,183,042.63	14,198.36
Total Projected Indirect 2007-2008 (Numerator)	2,896,613.47	21,795,570.78	13,598,329.79
Direct Costs	92,119,491.71	82,136,683.22	82,136,683.22
Rate for 2007-2008	3.14*	26.54*	16.56**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63230
Form R0418

Lake Orion Community Schools
315 N. Lapeer Street
Lake Orion, MI 48362-3165

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,292,713.67	9,626,402.48	9,626,402.48
2003-2004 Fixed Carryforward	-1,782,771.97	-1,593,643.29	-1,593,643.29
Total Indirect Costs	5,075,485.64	11,220,045.77	11,220,045.77
2003-2004 Direct Costs	63,706,190.14	57,372,501.33	57,372,501.33
2005-2006 Rate	7.97*	19.56*	19.56**

Comparison:			
2005-2006 Actual Direct Costs	70,238,621.63	62,850,612.69	62,850,612.69
Indirect costs based on rate multiplied by actual direct costs	5,598,018.14	9,427,591.90	12,293,579.84
2005-2006 Actual Indirect Costs	3,357,579.04	10,745,587.98	10,745,587.98
2003-2004 Fixed Carry Forward	-1,782,771.97	-1,593,643.29	-1,593,643.29
Total Indirect Costs	5,140,351.01	12,339,231.27	12,339,231.27
Over/(Under) Recovery	457,667.13	-2,911,639.37	-45,651.43

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,357,579.04	10,745,587.98	10,745,587.98
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	457,667.13	-2,911,639.37	-45,651.43
Total Projected Indirect 2007-2008 (Numerator)	2,899,911.91	13,657,227.35	10,791,239.41
Direct Costs	70,238,621.63	62,850,612.69	62,850,612.69
Rate for 2007-2008	4.13*	21.73*	17.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63240
Form R0418

*** Final ***

South Lyon Community Schools
345 S. Warren Street
South Lyon, MI 48178-1317

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,093,957.87	6,979,627.95	6,979,627.95
2003-2004 Fixed Carryforward	-328,263.56	-2,016,801.08	-2,016,801.08
Total Indirect Costs	1,422,221.43	8,996,429.03	8,996,429.03
2003-2004 Direct Costs	48,619,282.55	42,733,612.47	42,733,612.47
2005-2006 Rate	2.93*	21.05*	21.05**

Comparison:			
2005-2006 Actual Direct Costs	52,852,767.30	46,052,329.69	46,052,329.69
Indirect costs based on rate multiplied by actual direct costs	1,548,586.08	6,907,849.45	9,694,015.40
2005-2006 Actual Indirect Costs	1,233,630.66	8,034,068.27	8,034,068.27
2003-2004 Fixed Carry Forward	-328,263.56	-2,016,801.08	-2,016,801.08
Total Indirect Costs	1,561,894.22	10,050,869.35	10,050,869.35
Over/(Under) Recovery	-13,308.14	-3,143,019.90	-356,853.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,233,630.66	8,034,068.27	8,034,068.27
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-13,308.14	-3,143,019.90	-356,853.95
Total Projected Indirect 2007-2008 (Numerator)	1,246,938.80	11,177,088.17	8,390,922.22
Direct Costs	52,852,767.30	46,052,329.69	46,052,329.69
Rate for 2007-2008	2.36*	24.27*	18.22**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63250
Form R0418

Oak Park City School District
13900 Granzon Street
Oak Park, MI 48237-2756

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,149,555.45	6,850,329.37	6,850,329.37
2003-2004 Fixed Carryforward	-176,389.40	-3,559,122.08	-3,559,122.08
Total Indirect Costs	1,325,944.85	10,409,451.45	10,409,451.45
2003-2004 Direct Costs	40,550,995.85	34,850,221.93	34,850,221.93
2005-2006 Rate	3.27*	29.87*	29.87**

Comparison:			
2005-2006 Actual Direct Costs	42,266,657.48	37,100,745.55	37,100,745.55
Indirect costs based on rate multiplied by actual direct costs	1,382,119.70	5,565,111.83	9,275,186.39
2005-2006 Actual Indirect Costs	1,474,977.14	6,640,889.07	6,640,889.07
2003-2004 Fixed Carry Forward	-176,389.40	-3,559,122.08	-3,559,122.08
Total Indirect Costs	1,651,366.54	10,200,011.15	10,200,011.15
Over/(Under) Recovery	-269,246.84	-4,634,899.32	-924,824.76

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,474,977.14	6,640,889.07	6,640,889.07
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-269,246.84	-4,634,899.32	-924,824.76
Total Projected Indirect 2007-2008 (Numerator)	1,744,223.98	11,275,788.39	7,565,713.83
Direct Costs	42,266,657.48	37,100,745.55	37,100,745.55
Rate for 2007-2008	4.13*	30.39*	20.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63260
Form R0418

Rochester Community School District
501 W. University Drive
Rochester, MI 48307-1944

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,960,814.01	17,627,515.03	17,627,515.03
2003-2004 Fixed Carryforward	-1,917,660.59	-3,181,716.45	-3,181,716.45
Total Indirect Costs	5,878,474.60	20,809,231.48	20,809,231.48
2003-2004 Direct Costs	123,857,473.39	110,190,772.37	110,190,772.37
2005-2006 Rate	4.75*	18.88*	18.88**

Comparison:			
2005-2006 Actual Direct Costs	135,798,348.35	119,950,980.22	119,950,980.22
Indirect costs based on rate multiplied by actual direct costs	6,450,421.55	17,992,647.03	22,646,745.07
2005-2006 Actual Indirect Costs	6,727,756.76	22,575,124.89	22,575,124.89
2003-2004 Fixed Carry Forward	-1,917,660.59	-3,181,716.45	-3,181,716.45
Total Indirect Costs	8,645,417.35	25,756,841.34	25,756,841.34
Over/(Under) Recovery	-2,194,995.80	-7,764,194.31	-3,110,096.27

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	6,727,756.76	22,575,124.89	22,575,124.89
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-2,194,995.80	-7,764,194.31	-3,110,096.27
Total Projected Indirect 2007-2008 (Numerator)	8,922,752.56	30,339,319.20	25,685,221.16
Direct Costs	135,798,348.35	119,950,980.22	119,950,980.22
Rate for 2007-2008	6.57*	25.29*	21.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63270
Form R0418

*** Final ***

Clawson City School District
626 Phillips Avenue
Clawson, MI 48017-1589

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	455,285.34	2,184,893.18	2,184,893.18
2003-2004 Fixed Carryforward	-8,583.89	-1,213,084.10	-1,213,084.10
Total Indirect Costs	463,869.23	3,397,977.28	3,397,977.28
2003-2004 Direct Costs	14,759,388.35	13,029,780.51	13,029,780.51
2005-2006 Rate	3.14*	26.08*	26.08**

Comparison:			
2005-2006 Actual Direct Costs	16,719,725.78	14,766,676.84	14,766,676.84
Indirect costs based on rate multiplied by actual direct costs	524,999.39	2,215,001.53	3,691,669.21
2005-2006 Actual Indirect Costs	668,349.60	2,621,398.54	2,621,398.54
2003-2004 Fixed Carry Forward	-8,583.89	-1,213,084.10	-1,213,084.10
Total Indirect Costs	676,933.49	3,834,482.64	3,834,482.64
Over/(Under) Recovery	-151,934.10	-1,619,481.11	-142,813.43

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	668,349.60	2,621,398.54	2,621,398.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-151,934.10	-1,619,481.11	-142,813.43
Total Projected Indirect 2007-2008 (Numerator)	820,283.70	4,240,879.65	2,764,211.97
Direct Costs	16,719,725.78	14,766,676.84	14,766,676.84
Rate for 2007-2008	4.91*	28.72*	18.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63280
Form R0418

*** Final ***

Lamphere Public Schools
31201 Dorchester Street
Madison Heights, MI 48071-1099

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,205,272.53	4,686,587.98	4,686,587.98
2003-2004 Fixed Carryforward	-74,825.06	-4,492,230.08	-4,492,230.08
Total Indirect Costs	1,280,097.59	9,178,818.06	9,178,818.06
2003-2004 Direct Costs	28,618,274.77	25,136,959.32	25,136,959.32
2005-2006 Rate	4.47*	36.52*	36.52**

Comparison:			
2005-2006 Actual Direct Costs	29,310,426.81	26,221,578.75	26,221,578.75
Indirect costs based on rate multiplied by actual direct costs	1,310,176.08	3,933,236.81	6,555,394.69
2005-2006 Actual Indirect Costs	1,104,329.16	4,193,177.22	4,193,177.22
2003-2004 Fixed Carry Forward	-74,825.06	-4,492,230.08	-4,492,230.08
Total Indirect Costs	1,179,154.22	8,685,407.30	8,685,407.30
Over/(Under) Recovery	131,021.86	-4,752,170.49	-2,130,012.61

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,104,329.16	4,193,177.22	4,193,177.22
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	131,021.86	-4,752,170.49	-2,130,012.61
Total Projected Indirect 2007-2008 (Numerator)	973,307.30	8,945,347.71	6,323,189.83
Direct Costs	29,310,426.81	26,221,578.75	26,221,578.75
Rate for 2007-2008	3.32*	34.11*	24.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63290
Form R0418

*** Final ***

Walled Lake Consolidated Schools
850 Ladd Road, Building D
Walled Lake, MI 48390-3019

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	5,548,832.73	19,190,730.56	19,190,730.56
2003-2004 Fixed Carryforward	512,945.84	-7,587,987.21	-7,587,987.21
Total Indirect Costs	5,035,886.89	26,778,717.77	26,778,717.77
2003-2004 Direct Costs	139,436,720.15	125,794,822.32	125,794,822.32
2005-2006 Rate	3.61*	21.29*	21.29**

Comparison:			
2005-2006 Actual Direct Costs	155,453,320.98	141,267,412.54	141,267,412.54
Indirect costs based on rate multiplied by actual direct costs	5,611,864.89	21,190,111.88	30,075,832.13
2005-2006 Actual Indirect Costs	5,659,496.82	19,845,405.26	19,845,405.26
2003-2004 Fixed Carry Forward	512,945.84	-7,587,987.21	-7,587,987.21
Total Indirect Costs	5,146,550.98	27,433,392.47	27,433,392.47
Over/(Under) Recovery	465,313.91	-6,243,280.59	2,642,439.66

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	5,659,496.82	19,845,405.26	19,845,405.26
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	465,313.91	-6,243,280.59	2,642,439.66
Total Projected Indirect 2007-2008 (Numerator)	5,194,182.91	26,088,685.85	17,202,965.60
Direct Costs	155,453,320.98	141,267,412.54	141,267,412.54
Rate for 2007-2008	3.34*	18.47*	12.18**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63300
Form R0418

Waterford School District
1150 Scott Lake Road
Waterford, MI 48328

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	5,284,214.08	16,716,337.08	16,716,337.08
2003-2004 Fixed Carryforward	-1,026,057.83	-5,555,470.19	-5,555,470.19
Total Indirect Costs	6,310,271.91	22,271,807.27	22,271,807.27
2003-2004 Direct Costs	103,989,048.93	92,556,925.93	92,556,925.93
2005-2006 Rate	6.07*	24.06*	24.06**

Comparison:			
2005-2006 Actual Direct Costs	108,283,357.52	96,027,781.52	96,027,781.52
Indirect costs based on rate multiplied by actual direct costs	6,572,799.80	14,404,167.23	23,104,284.23
2005-2006 Actual Indirect Costs	4,910,931.48	17,166,507.48	17,166,507.48
2003-2004 Fixed Carry Forward	-1,026,057.83	-5,555,470.19	-5,555,470.19
Total Indirect Costs	5,936,989.31	22,721,977.67	22,721,977.67
Over/(Under) Recovery	635,810.49	-8,317,810.44	382,306.56

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	4,910,931.48	17,166,507.48	17,166,507.48
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	635,810.49	-8,317,810.44	382,306.56
Total Projected Indirect 2007-2008 (Numerator)	4,275,120.99	25,484,317.92	16,784,200.92
Direct Costs	108,283,357.52	96,027,781.52	96,027,781.52
Rate for 2007-2008	3.95*	26.54*	17.48**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63901
Form R0418

AGBU Alex-Marie Manoogian School
22001 Northwestern Highway
Southfield, MI 48075-4001

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	158,593.14	402,059.18	402,059.18
2003-2004 Fixed Carryforward	-96,023.35	-80,274.87	-80,274.87
Total Indirect Costs	254,616.49	482,334.05	482,334.05
2003-2004 Direct Costs	2,397,310.14	2,153,844.10	2,153,844.10
2005-2006 Rate	10.62*	22.39*	22.39**

Comparison:			
2005-2006 Actual Direct Costs	2,365,790.00	2,114,349.00	2,114,349.00
Indirect costs based on rate multiplied by actual direct costs	251,246.90	317,152.35	473,402.74
2005-2006 Actual Indirect Costs	222,102.00	473,543.00	473,543.00
2003-2004 Fixed Carry Forward	-96,023.35	-80,274.87	-80,274.87
Total Indirect Costs	318,125.35	553,817.87	553,817.87
Over/(Under) Recovery	-66,878.45	-236,665.52	-80,415.13

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	222,102.00	473,543.00	473,543.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-66,878.45	-236,665.52	-80,415.13
Total Projected Indirect 2007-2008 (Numerator)	288,980.45	710,208.52	553,958.13
Direct Costs	2,365,790.00	2,114,349.00	2,114,349.00
Rate for 2007-2008	12.21*	33.59*	26.20**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63902
Form R0418

Academy of Oak Park
21700 Marlow Street
Oak Park, MI 48237-2604

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	10,466.42	2,856,517.36	2,856,517.36
2003-2004 Fixed Carryforward	144,466.59	-4,396,208.68	-4,396,208.68
Total Indirect Costs	-134,000.17	7,252,726.04	7,252,726.04
2003-2004 Direct Costs	10,522,962.17	7,676,911.23	7,676,911.23
2005-2006 Rate	0.00*	94.47*	94.47**

Comparison:			
2005-2006 Actual Direct Costs	10,584,637.99	7,595,094.74	7,595,094.74
Indirect costs based on rate multiplied by actual direct costs	0.00	1,139,264.21	1,898,773.69
2005-2006 Actual Indirect Costs	9,379.83	2,998,923.08	2,998,923.08
2003-2004 Fixed Carry Forward	144,466.59	-4,396,208.68	-4,396,208.68
Total Indirect Costs	-135,086.76	7,395,131.76	7,395,131.76
Over/(Under) Recovery	0.00	-6,255,867.55	-5,496,358.07

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	9,379.83	2,998,923.08	2,998,923.08
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-6,255,867.55	-5,496,358.07
Total Projected Indirect 2007-2008 (Numerator)	9,379.83	9,254,790.63	8,495,281.15
Direct Costs	10,584,637.99	7,595,094.74	7,595,094.74
Rate for 2007-2008	0.09*	121.85*	111.85**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63903
Form R0418

Academy of Southfield
18330 George Washington Street
Southfield, MI 48075-2785

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,500.00	687,766.01	687,766.01
2003-2004 Fixed Carryforward	98,582.44	-2,017,384.62	-2,017,384.62
Total Indirect Costs	-97,082.44	2,705,150.63	2,705,150.63
2003-2004 Direct Costs	3,468,488.63	2,782,222.62	2,782,222.62
2005-2006 Rate	0.00*	97.23*	97.23**

Comparison:			
2005-2006 Actual Direct Costs	3,379,683.08	2,722,942.05	2,722,942.05
Indirect costs based on rate multiplied by actual direct costs	0.00	408,441.31	680,735.51
2005-2006 Actual Indirect Costs	6,918.39	663,659.42	663,659.42
2003-2004 Fixed Carry Forward	98,582.44	-2,017,384.62	-2,017,384.62
Total Indirect Costs	-91,664.05	2,681,044.04	2,681,044.04
Over/(Under) Recovery	0.00	-2,272,602.73	-2,000,308.53

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	6,918.39	663,659.42	663,659.42
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-2,272,602.73	-2,000,308.53
Total Projected Indirect 2007-2008 (Numerator)	6,918.39	2,936,262.15	2,663,967.95
Direct Costs	3,379,683.08	2,722,942.05	2,722,942.05
Rate for 2007-2008	0.20*	107.83*	97.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63904
Form R0418

*** Final ***

Academy of Lathrup Village
27700 Southfield Road
Lathrup Village, MI 48076-7901

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	934,253.66	934,253.66
2003-2004 Fixed Carryforward	15,228.88	-2,211,626.83	-2,211,626.83
Total Indirect Costs	-15,228.88	3,145,880.49	3,145,880.49
2003-2004 Direct Costs	3,546,165.88	2,611,912.22	2,611,912.22
2005-2006 Rate	0.00*	120.44*	120.44**

Comparison:			
2005-2006 Actual Direct Costs	3,496,705.14	2,502,550.08	2,502,550.08
Indirect costs based on rate multiplied by actual direct costs	0.00	375,382.51	625,637.52
2005-2006 Actual Indirect Costs	3,315.30	997,470.36	997,470.36
2003-2004 Fixed Carry Forward	15,228.88	-2,211,626.83	-2,211,626.83
Total Indirect Costs	-11,913.58	3,209,097.19	3,209,097.19
Over/(Under) Recovery	0.00	-2,833,714.68	-2,583,459.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,315.30	997,470.36	997,470.36
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-2,833,714.68	-2,583,459.67
Total Projected Indirect 2007-2008 (Numerator)	3,315.30	3,831,185.04	3,580,930.03
Direct Costs	3,496,705.14	2,502,550.08	2,502,550.08
Rate for 2007-2008	0.09*	153.09*	143.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63906
Form R0418

*** Final ***

Pontiac Academy for Excellence
196 Oakland Avenue
Pontiac, MI 48343-1094

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	6,334.00	1,101,559.00	1,101,559.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	6,334.00	1,101,559.00	1,101,559.00
2003-2004 Direct Costs	5,209,260.00	4,114,035.00	4,114,035.00
2005-2006 Rate	0.12*	26.78*	26.78**

Comparison:			
2005-2006 Actual Direct Costs	7,155,600.64	5,833,862.51	5,833,862.51
Indirect costs based on rate multiplied by actual direct costs	8,586.72	875,079.38	1,458,465.63
2005-2006 Actual Indirect Costs	104,105.41	1,425,843.54	1,425,843.54
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	104,105.41	1,425,843.54	1,425,843.54
Over/(Under) Recovery	-95,518.69	-550,764.16	32,622.09

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	104,105.41	1,425,843.54	1,425,843.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-95,518.69	-550,764.16	32,622.09
Total Projected Indirect 2007-2008 (Numerator)	199,624.10	1,976,607.70	1,393,221.45
Direct Costs	7,155,600.64	5,833,862.51	5,833,862.51
Rate for 2007-2008	2.79*	33.88*	23.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63907
Form R0418

Great Lakes Academy
46312 Woodward Avenue
Pontiac, MI 48342-5006

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,243.44	234,715.60	234,715.60
2003-2004 Fixed Carryforward	0.00	-86,588.20	-86,588.20
Total Indirect Costs	1,243.44	321,303.80	321,303.80
2003-2004 Direct Costs	2,273,794.43	2,040,322.27	2,040,322.27
2005-2006 Rate	0.05*	15.75*	15.75**

Comparison:			
2005-2006 Actual Direct Costs	2,037,243.67	1,837,061.60	1,837,061.60
Indirect costs based on rate multiplied by actual direct costs	1,018.62	275,559.24	289,337.20
2005-2006 Actual Indirect Costs	420.68	200,602.75	200,602.75
2003-2004 Fixed Carry Forward	0.00	-86,588.20	-86,588.20
Total Indirect Costs	420.68	287,190.95	287,190.95
Over/(Under) Recovery	597.94	-11,631.71	2,146.25

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	420.68	200,602.75	200,602.75
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	597.94	-11,631.71	2,146.25
Total Projected Indirect 2007-2008 (Numerator)	-177.26	212,234.46	198,456.50
Direct Costs	2,037,243.67	1,837,061.60	1,837,061.60
Rate for 2007-2008	0.00*	11.55*	10.80**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63908
Form R0418

Academy of Michigan
20820 Greenfield
Oak Park, MI 48237-3051

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	31,831.58	794,286.15	794,286.15
2003-2004 Fixed Carryforward	0.00	-637,828.21	-637,828.21
Total Indirect Costs	31,831.58	1,432,114.36	1,432,114.36
2003-2004 Direct Costs	3,539,647.52	2,777,192.95	2,777,192.95
2005-2006 Rate	0.90*	51.57*	51.57**

Comparison:			
2005-2006 Actual Direct Costs	3,854,648.45	3,046,442.26	3,046,442.26
Indirect costs based on rate multiplied by actual direct costs	34,691.84	456,966.34	761,610.57
2005-2006 Actual Indirect Costs	35,221.27	843,427.46	843,427.46
2003-2004 Fixed Carry Forward	0.00	-637,828.21	-637,828.21
Total Indirect Costs	35,221.27	1,481,255.67	1,481,255.67
Over/(Under) Recovery	-529.43	-1,024,289.33	-719,645.10

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	35,221.27	843,427.46	843,427.46
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-529.43	-1,024,289.33	-719,645.10
Total Projected Indirect 2007-2008 (Numerator)	35,750.70	1,867,716.79	1,563,072.56
Direct Costs	3,854,648.45	3,046,442.26	3,046,442.26
Rate for 2007-2008	0.93*	61.31*	51.31**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63910
Form R0418

Edison-Oakland Public School Academy
22111 Woodward Avenue
Ferndale, MI 48220-1812

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,708,337.72	2,453,574.32	2,453,574.32
2003-2004 Fixed Carryforward	-929,073.83	-3,530,835.92	-3,530,835.92
Total Indirect Costs	2,637,411.55	5,984,410.24	5,984,410.24
2003-2004 Direct Costs	5,195,092.59	4,449,855.99	4,449,855.99
2005-2006 Rate	50.77*	134.49*	134.49**

Comparison:			
2005-2006 Actual Direct Costs	5,455,623.00	4,435,629.00	4,435,629.00
Indirect costs based on rate multiplied by actual direct costs	818,343.45	665,344.35	1,108,907.25
2005-2006 Actual Indirect Costs	1,068,500.00	2,088,494.00	2,088,494.00
2003-2004 Fixed Carry Forward	-929,073.83	-3,530,835.92	-3,530,835.92
Total Indirect Costs	1,997,573.83	5,619,329.92	5,619,329.92
Over/(Under) Recovery	-1,179,230.38	-4,953,985.57	-4,510,422.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,068,500.00	2,088,494.00	2,088,494.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-1,179,230.38	-4,953,985.57	-4,510,422.67
Total Projected Indirect 2007-2008 (Numerator)	2,247,730.38	7,042,479.57	6,598,916.67
Direct Costs	5,455,623.00	4,435,629.00	4,435,629.00
Rate for 2007-2008	41.20*	158.77*	148.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63911
Form R0418

Holly Academy
820 Academy Drive
Holly, MI 48442-1546

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	235,587.67	1,119,616.87	1,119,616.87
2003-2004 Fixed Carryforward	-113,143.88	-1,504,272.06	-1,504,272.06
Total Indirect Costs	348,731.55	2,623,888.93	2,623,888.93
2003-2004 Direct Costs	3,778,927.92	2,894,898.72	2,894,898.72
2005-2006 Rate	9.23*	90.64*	90.64**

Comparison:			
2005-2006 Actual Direct Costs	3,758,929.31	3,373,432.09	3,373,432.09
Indirect costs based on rate multiplied by actual direct costs	346,949.18	506,014.81	843,358.02
2005-2006 Actual Indirect Costs	152,484.20	537,981.42	537,981.42
2003-2004 Fixed Carry Forward	-113,143.88	-1,504,272.06	-1,504,272.06
Total Indirect Costs	265,628.08	2,042,253.48	2,042,253.48
Over/(Under) Recovery	81,321.10	-1,536,238.67	-1,198,895.46

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	152,484.20	537,981.42	537,981.42
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	81,321.10	-1,536,238.67	-1,198,895.46
Total Projected Indirect 2007-2008 (Numerator)	71,163.10	2,074,220.09	1,736,876.88
Direct Costs	3,758,929.31	3,373,432.09	3,373,432.09
Rate for 2007-2008	1.89*	61.49*	51.49**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63912
Form R0418

Oakland International Academy
9240 Conant, Unit 3A
Hamtramck, MI 48212

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	236,519.32	662,663.20	662,663.20
2003-2004 Fixed Carryforward	-129,046.21	-626,736.68	-626,736.68
Total Indirect Costs	365,565.53	1,289,399.88	1,289,399.88
2003-2004 Direct Costs	1,867,680.70	1,441,536.82	1,441,536.82
2005-2006 Rate	19.57*	89.45*	89.45**

Comparison:			
2005-2006 Actual Direct Costs	2,794,324.78	2,354,977.68	2,354,977.68
Indirect costs based on rate multiplied by actual direct costs	419,148.72	353,246.65	588,744.42
2005-2006 Actual Indirect Costs	168,832.91	608,180.01	608,180.01
2003-2004 Fixed Carry Forward	-129,046.21	-626,736.68	-626,736.68
Total Indirect Costs	297,879.12	1,234,916.69	1,234,916.69
Over/(Under) Recovery	121,269.60	-881,670.04	-646,172.27

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	168,832.91	608,180.01	608,180.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	121,269.60	-881,670.04	-646,172.27
Total Projected Indirect 2007-2008 (Numerator)	47,563.31	1,489,850.05	1,254,352.28
Direct Costs	2,794,324.78	2,354,977.68	2,354,977.68
Rate for 2007-2008	1.70*	63.26*	53.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63913
Form R0418

*** Final ***

Walton Charter Academy
744 E. Walton Boulevard
Pontiac, MI 48340-1361

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	217,379.00	1,426,322.00	1,426,322.00
2003-2004 Fixed Carryforward	6,937.24	-2,705,374.75	-2,705,374.75
Total Indirect Costs	210,441.76	4,131,696.75	4,131,696.75
2003-2004 Direct Costs	4,594,618.00	3,385,675.00	3,385,675.00
2005-2006 Rate	4.58*	122.03*	122.03**

Comparison:			
2005-2006 Actual Direct Costs	5,293,520.00	4,023,024.00	4,023,024.00
Indirect costs based on rate multiplied by actual direct costs	242,443.22	603,453.60	1,005,756.00
2005-2006 Actual Indirect Costs	133,803.00	1,404,299.00	1,404,299.00
2003-2004 Fixed Carry Forward	6,937.24	-2,705,374.75	-2,705,374.75
Total Indirect Costs	126,865.76	4,109,673.75	4,109,673.75
Over/(Under) Recovery	115,577.46	-3,506,220.15	-3,103,917.75

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	133,803.00	1,404,299.00	1,404,299.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	115,577.46	-3,506,220.15	-3,103,917.75
Total Projected Indirect 2007-2008 (Numerator)	18,225.54	4,910,519.15	4,508,216.75
Direct Costs	5,293,520.00	4,023,024.00	4,023,024.00
Rate for 2007-2008	0.34*	122.06*	112.06**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63914
Form R0418

Advanced Technology Academy
7265 Calhoun
Dearborn, MI 48126-1430

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	156,109.00	702,424.00	702,424.00
2003-2004 Fixed Carryforward	-2,385.28	-553,023.88	-553,023.88
Total Indirect Costs	158,494.28	1,255,447.88	1,255,447.88
2003-2004 Direct Costs	2,420,846.00	1,874,531.00	1,874,531.00
2005-2006 Rate	6.55*	66.97*	66.97**

Comparison:			
2005-2006 Actual Direct Costs	5,636,294.00	4,347,225.00	4,347,225.00
Indirect costs based on rate multiplied by actual direct costs	369,177.26	652,083.75	1,086,806.25
2005-2006 Actual Indirect Costs	431,514.00	1,720,583.00	1,720,583.00
2003-2004 Fixed Carry Forward	-2,385.28	-553,023.88	-553,023.88
Total Indirect Costs	433,899.28	2,273,606.88	2,273,606.88
Over/(Under) Recovery	-64,722.02	-1,621,523.13	-1,186,800.63

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	431,514.00	1,720,583.00	1,720,583.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-64,722.02	-1,621,523.13	-1,186,800.63
Total Projected Indirect 2007-2008 (Numerator)	496,236.02	3,342,106.13	2,907,383.63
Direct Costs	5,636,294.00	4,347,225.00	4,347,225.00
Rate for 2007-2008	8.80*	76.88*	66.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63915
Form R0418

*** Final ***

Arts and Technology Academy of Pontiac
48980 Woodward
Pontiac, MI 48342-5034

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	19,531.17	877,943.76	877,943.76
2003-2004 Fixed Carryforward	-1,292.79	-725,642.77	-725,642.77
Total Indirect Costs	20,823.96	1,603,586.53	1,603,586.53
2003-2004 Direct Costs	3,256,853.31	2,398,440.72	2,398,440.72
2005-2006 Rate	0.64*	66.86*	66.86**

Comparison:			
2005-2006 Actual Direct Costs	3,453,709.09	2,537,607.71	2,537,607.71
Indirect costs based on rate multiplied by actual direct costs	22,103.74	380,641.16	634,401.93
2005-2006 Actual Indirect Costs	71,598.50	987,699.88	987,699.88
2003-2004 Fixed Carry Forward	-1,292.79	-725,642.77	-725,642.77
Total Indirect Costs	72,891.29	1,713,342.65	1,713,342.65
Over/(Under) Recovery	-50,787.55	-1,332,701.49	-1,078,940.72

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	71,598.50	987,699.88	987,699.88
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-50,787.55	-1,332,701.49	-1,078,940.72
Total Projected Indirect 2007-2008 (Numerator)	122,386.05	2,320,401.37	2,066,640.60
Direct Costs	3,453,709.09	2,537,607.71	2,537,607.71
Rate for 2007-2008	3.54*	91.44*	81.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63916
Form R0418

*** Final ***

Academy of Waterford
3000 Sashabaw Road
Waterford, MI 48329-4040

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	25,888.45	493,537.33	493,537.33
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	25,888.45	493,537.33	493,537.33
2003-2004 Direct Costs	1,305,499.16	837,850.28	837,850.28
2005-2006 Rate	1.98*	58.91*	58.91**

Comparison:			
2005-2006 Actual Direct Costs	1,887,186.15	1,418,154.51	1,418,154.51
Indirect costs based on rate multiplied by actual direct costs	37,366.29	212,723.18	354,538.63
2005-2006 Actual Indirect Costs	5,597.01	474,628.65	474,628.65
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,597.01	474,628.65	474,628.65
Over/(Under) Recovery	31,769.28	-261,905.47	-120,090.02

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	5,597.01	474,628.65	474,628.65
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	31,769.28	-261,905.47	-120,090.02
Total Projected Indirect 2007-2008 (Numerator)	-26,172.27	736,534.12	594,718.67
Direct Costs	1,887,186.15	1,418,154.51	1,418,154.51
Rate for 2007-2008	0.00*	51.94*	41.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63917
Form R0418

*** Final ***

Bradford Academy
24216 Garner Street
Southfield, MI 48034

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,042.28	454,902.59	454,902.59
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	1,042.28	454,902.59	454,902.59
2003-2004 Direct Costs	2,047,107.01	1,593,246.70	1,593,246.70
2005-2006 Rate	0.05*	28.55*	28.55**

Comparison:			
2005-2006 Actual Direct Costs	5,464,802.56	4,634,884.97	4,634,884.97
Indirect costs based on rate multiplied by actual direct costs	2,732.40	695,232.75	1,158,721.24
2005-2006 Actual Indirect Costs	17,059.82	846,977.41	846,977.41
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	17,059.82	846,977.41	846,977.41
Over/(Under) Recovery	-14,327.42	-151,744.66	311,743.83

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	17,059.82	846,977.41	846,977.41
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-14,327.42	-151,744.66	311,743.83
Total Projected Indirect 2007-2008 (Numerator)	31,387.24	998,722.07	535,233.58
Direct Costs	5,464,802.56	4,634,884.97	4,634,884.97
Rate for 2007-2008	0.57*	21.55*	11.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63918
Form R0418

*** Final ***

Laurus Academy
24590 Lahser Road
Southfield, MI 48034

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	4,163,980.00	2,976,715.00	2,976,715.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	86,805.00	1,274,070.00	1,274,070.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	86,805.00	1,274,070.00	1,274,070.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	86,805.00	1,274,070.00	1,274,070.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	86,805.00	1,274,070.00	1,274,070.00
Direct Costs	4,163,980.00	2,976,715.00	2,976,715.00
Rate for 2007-2008	2.08*	42.80*	42.80**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63919
Form R0418

Woodmont Academy
25175 Code Road
Southfield, MI 48034

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	2,210,659.37	1,622,616.83	1,622,616.83
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	6,129.02	594,171.56	594,171.56
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,129.02	594,171.56	594,171.56
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	6,129.02	594,171.56	594,171.56
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	6,129.02	594,171.56	594,171.56
Direct Costs	2,210,659.37	1,622,616.83	1,622,616.83
Rate for 2007-2008	0.28*	36.62*	36.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63920
Form R0418

*** Final ***

Life Skills Center of Pontiac
142 Auburn Avenue
Pontiac, MI 48342

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,613,080.00	1,189,447.00	1,189,447.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	12,075.00	435,708.00	435,708.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	12,075.00	435,708.00	435,708.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	12,075.00	435,708.00	435,708.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	12,075.00	435,708.00	435,708.00
Direct Costs	1,613,080.00	1,189,447.00	1,189,447.00
Rate for 2007-2008	0.75*	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 2007-2008 Federal Indirect Cost Rates
School District 63921
Form R0418

*** Final ***

Crescent Academy
17570 West Twelve Mile Road
Southfield, MI 48076

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,936,149.00	1,309,660.00	1,309,660.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	63,207.00	689,696.00	689,696.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	63,207.00	689,696.00	689,696.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	63,207.00	689,696.00	689,696.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	63,207.00	689,696.00	689,696.00
Direct Costs	1,936,149.00	1,309,660.00	1,309,660.00
Rate for 2007-2008	3.26*	52.66*	52.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 63922
Form R0418

*** Final ***

Great Oaks Academy
4257 Bart Avenue
Warren, MI 48091-1977

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	3,193,217.00	2,041,395.00	2,041,395.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	86,805.00	1,238,627.00	1,238,627.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	86,805.00	1,238,627.00	1,238,627.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	86,805.00	1,238,627.00	1,238,627.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	86,805.00	1,238,627.00	1,238,627.00
Direct Costs	3,193,217.00	2,041,395.00	2,041,395.00
Rate for 2007-2008	2.72*	60.68*	60.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 64000
Form R0418

*** Final ***

Oceana Intermediate School District
844 Griswold Street
Hart, MI 49420-9756

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	172,243.64	231,139.63	231,139.63
2003-2004 Fixed Carryforward	-94,888.95	163,428.35	163,428.35
Total Indirect Costs	267,132.59	67,711.28	67,711.28
2003-2004 Direct Costs	2,925,830.38	2,866,934.39	2,866,934.39
2005-2006 Rate	9.13*	2.36*	2.36**

Comparison:			
2005-2006 Actual Direct Costs	3,182,284.49	3,092,972.93	3,092,972.93
Indirect costs based on rate multiplied by actual direct costs	290,542.57	72,994.16	72,994.16
2005-2006 Actual Indirect Costs	284,596.32	373,907.88	373,907.88
2003-2004 Fixed Carry Forward	-94,888.95	163,428.35	163,428.35
Total Indirect Costs	379,485.27	210,479.53	210,479.53
Over/(Under) Recovery	-88,942.70	-137,485.37	-137,485.37

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	284,596.32	373,907.88	373,907.88
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-88,942.70	-137,485.37	-137,485.37
Total Projected Indirect 2007-2008 (Numerator)	373,539.02	511,393.25	511,393.25
Direct Costs	3,182,284.49	3,092,972.93	3,092,972.93
Rate for 2007-2008	11.74*	16.53*	16.53**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 64040
Form R0418

Hart Public School District
301 W. Johnson Street
Hart, MI 49420

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	396,179.73	1,550,396.59	1,550,396.59
2003-2004 Fixed Carryforward	-141,202.19	-265,019.93	-265,019.93
Total Indirect Costs	537,381.92	1,815,416.52	1,815,416.52
2003-2004 Direct Costs	10,819,528.48	9,665,311.62	9,665,311.62
2005-2006 Rate	4.97*	18.78*	18.78**

Comparison:			
2005-2006 Actual Direct Costs	10,780,927.42	9,696,204.62	9,696,204.62
Indirect costs based on rate multiplied by actual direct costs	535,812.09	1,454,430.69	1,820,947.23
2005-2006 Actual Indirect Costs	473,976.02	1,558,698.82	1,558,698.82
2003-2004 Fixed Carry Forward	-141,202.19	-265,019.93	-265,019.93
Total Indirect Costs	615,178.21	1,823,718.75	1,823,718.75
Over/(Under) Recovery	-79,366.12	-369,288.06	-2,771.52

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	473,976.02	1,558,698.82	1,558,698.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-79,366.12	-369,288.06	-2,771.52
Total Projected Indirect 2007-2008 (Numerator)	553,342.14	1,927,986.88	1,561,470.34
Direct Costs	10,780,927.42	9,696,204.62	9,696,204.62
Rate for 2007-2008	5.13*	19.88*	16.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 64070
Form R0418

*** Final ***

Pentwater Public School District
600 E. Park Street
Pentwater, MI 49449-9597

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	75,745.80	324,846.83	324,846.83
2003-2004 Fixed Carryforward	-22,053.14	-226,822.84	-226,822.84
Total Indirect Costs	97,798.94	551,669.67	551,669.67
2003-2004 Direct Costs	2,466,714.28	2,217,613.25	2,217,613.25
2005-2006 Rate	3.96*	24.88*	24.88**

Comparison:			
2005-2006 Actual Direct Costs	2,685,300.98	2,429,062.43	2,429,062.43
Indirect costs based on rate multiplied by actual direct costs	106,337.92	364,359.36	604,350.73
2005-2006 Actual Indirect Costs	75,332.86	331,571.41	331,571.41
2003-2004 Fixed Carry Forward	-22,053.14	-226,822.84	-226,822.84
Total Indirect Costs	97,386.00	558,394.25	558,394.25
Over/(Under) Recovery	8,951.92	-194,034.89	45,956.48

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	75,332.86	331,571.41	331,571.41
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	8,951.92	-194,034.89	45,956.48
Total Projected Indirect 2007-2008 (Numerator)	66,380.94	525,606.30	285,614.93
Direct Costs	2,685,300.98	2,429,062.43	2,429,062.43
Rate for 2007-2008	2.47*	21.64*	11.76**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 64080
Form R0418

Shelby Public Schools
525 N. State Street
Shelby, MI 49455-9601

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	240,717.84	1,579,475.52	1,579,475.52
2003-2004 Fixed Carryforward	-84,703.37	-427,826.93	-427,826.93
Total Indirect Costs	325,421.21	2,007,302.45	2,007,302.45
2003-2004 Direct Costs	15,747,044.04	14,408,286.36	14,408,286.36
2005-2006 Rate	2.07*	13.93*	13.93**

Comparison:			
2005-2006 Actual Direct Costs	16,490,618.76	15,024,814.20	15,024,814.20
Indirect costs based on rate multiplied by actual direct costs	341,355.81	2,092,956.62	2,092,956.62
2005-2006 Actual Indirect Costs	266,797.98	1,732,602.54	1,732,602.54
2003-2004 Fixed Carry Forward	-84,703.37	-427,826.93	-427,826.93
Total Indirect Costs	351,501.35	2,160,429.47	2,160,429.47
Over/(Under) Recovery	-10,145.54	-67,472.85	-67,472.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	266,797.98	1,732,602.54	1,732,602.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-10,145.54	-67,472.85	-67,472.85
Total Projected Indirect 2007-2008 (Numerator)	276,943.52	1,800,075.39	1,800,075.39
Direct Costs	16,490,618.76	15,024,814.20	15,024,814.20
Rate for 2007-2008	1.68*	11.98*	11.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 64090
Form R0418

*** Final ***

Walkerville Public Schools
180 E. Main Street
Walkerville, MI 49459-0068

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	145,413.75	585,760.99	585,760.99
2003-2004 Fixed Carryforward	-51,872.30	-132,554.04	-132,554.04
Total Indirect Costs	197,286.05	718,315.03	718,315.03
2003-2004 Direct Costs	3,704,873.56	3,264,526.32	3,264,526.32
2005-2006 Rate	5.33*	22.00*	22.00**

Comparison:			
2005-2006 Actual Direct Costs	3,480,929.16	3,083,275.37	3,083,275.37
Indirect costs based on rate multiplied by actual direct costs	185,533.52	462,491.31	678,320.58
2005-2006 Actual Indirect Costs	134,396.94	532,050.73	532,050.73
2003-2004 Fixed Carry Forward	-51,872.30	-132,554.04	-132,554.04
Total Indirect Costs	186,269.24	664,604.77	664,604.77
Over/(Under) Recovery	-735.72	-202,113.46	13,715.81

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	134,396.94	532,050.73	532,050.73
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-735.72	-202,113.46	13,715.81
Total Projected Indirect 2007-2008 (Numerator)	135,132.66	734,164.19	518,334.92
Direct Costs	3,480,929.16	3,083,275.37	3,083,275.37
Rate for 2007-2008	3.88*	23.81*	16.81**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 64901
Form R0418

Lakeshore Public Academy
6023 N. 72nd Avenue
Hart, MI 49420-8414

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	71,712.27	163,171.34	163,171.34
2003-2004 Fixed Carryforward	-383.98	-56,252.40	-56,252.40
Total Indirect Costs	72,096.25	219,423.74	219,423.74
2003-2004 Direct Costs	804,251.99	712,792.92	712,792.92
2005-2006 Rate	8.96*	30.78*	30.78**

Comparison:			
2005-2006 Actual Direct Costs	768,105.00	683,298.00	683,298.00
Indirect costs based on rate multiplied by actual direct costs	68,822.21	102,494.70	170,824.50
2005-2006 Actual Indirect Costs	46,000.00	130,807.00	130,807.00
2003-2004 Fixed Carry Forward	-383.98	-56,252.40	-56,252.40
Total Indirect Costs	46,383.98	187,059.40	187,059.40
Over/(Under) Recovery	22,438.23	-84,564.70	-16,234.90

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	46,000.00	130,807.00	130,807.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	22,438.23	-84,564.70	-16,234.90
Total Projected Indirect 2007-2008 (Numerator)	23,561.77	215,371.70	147,041.90
Direct Costs	768,105.00	683,298.00	683,298.00
Rate for 2007-2008	3.07*	31.52*	21.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 65045
Form R0418

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661-0308

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	411,805.71	2,453,513.06	2,453,513.06
2003-2004 Fixed Carryforward	29,836.96	-9,792.69	-9,792.69
Total Indirect Costs	381,968.75	2,463,305.75	2,463,305.75
2003-2004 Direct Costs	20,829,202.72	18,787,495.37	18,787,495.37
2005-2006 Rate	1.83*	13.11*	13.11**

Comparison:			
2005-2006 Actual Direct Costs	21,871,902.71	19,666,680.50	19,666,680.50
Indirect costs based on rate multiplied by actual direct costs	400,255.82	2,578,301.81	2,578,301.81
2005-2006 Actual Indirect Costs	429,359.15	2,634,581.36	2,634,581.36
2003-2004 Fixed Carry Forward	29,836.96	-9,792.69	-9,792.69
Total Indirect Costs	399,522.19	2,644,374.05	2,644,374.05
Over/(Under) Recovery	733.63	-66,072.24	-66,072.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	429,359.15	2,634,581.36	2,634,581.36
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	733.63	-66,072.24	-66,072.24
Total Projected Indirect 2007-2008 (Numerator)	428,625.52	2,700,653.60	2,700,653.60
Direct Costs	21,871,902.71	19,666,680.50	19,666,680.50
Rate for 2007-2008	1.96*	13.73*	13.73**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 66045
Form R0418

Ewen-Trout Creek Consolidated School Dis
14312 Airport Road
Ewen, MI 49925-9756

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	9,193.00	394,434.00	394,434.00
2003-2004 Fixed Carryforward	8,401.50	-56,871.73	-56,871.73
Total Indirect Costs	791.50	451,305.73	451,305.73
2003-2004 Direct Costs	3,383,558.00	2,998,317.00	2,998,317.00
2005-2006 Rate	0.02*	15.05*	15.05**

Comparison:			
2005-2006 Actual Direct Costs	3,943,169.33	3,458,883.47	3,458,883.47
Indirect costs based on rate multiplied by actual direct costs	788.63	518,832.52	520,561.96
2005-2006 Actual Indirect Costs	89,673.93	573,959.79	573,959.79
2003-2004 Fixed Carry Forward	8,401.50	-56,871.73	-56,871.73
Total Indirect Costs	81,272.43	630,831.52	630,831.52
Over/(Under) Recovery	-80,483.80	-111,999.00	-110,269.56

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	89,673.93	573,959.79	573,959.79
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-80,483.80	-111,999.00	-110,269.56
Total Projected Indirect 2007-2008 (Numerator)	170,157.73	685,958.79	684,229.35
Direct Costs	3,943,169.33	3,458,883.47	3,458,883.47
Rate for 2007-2008	4.32*	19.83*	19.78**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 66050
Form R0418

Ontonagon Area Schools
301 Greenland Road
Ontonagon, MI 49953-1495

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	119,485.87	812,636.24	812,636.24
2003-2004 Fixed Carryforward	1,074.99	-355,574.94	-355,574.94
Total Indirect Costs	118,410.88	1,168,211.18	1,168,211.18
2003-2004 Direct Costs	5,174,805.67	4,481,655.30	4,481,655.30
2005-2006 Rate	2.29*	26.07*	26.07**

Comparison:			
2005-2006 Actual Direct Costs	5,267,749.61	4,490,576.89	4,490,576.89
Indirect costs based on rate multiplied by actual direct costs	120,631.47	673,586.53	1,122,644.22
2005-2006 Actual Indirect Costs	127,623.09	904,795.81	904,795.81
2003-2004 Fixed Carry Forward	1,074.99	-355,574.94	-355,574.94
Total Indirect Costs	126,548.10	1,260,370.75	1,260,370.75
Over/(Under) Recovery	-5,916.63	-586,784.22	-137,726.53

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	127,623.09	904,795.81	904,795.81
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-5,916.63	-586,784.22	-137,726.53
Total Projected Indirect 2007-2008 (Numerator)	133,539.72	1,491,580.03	1,042,522.34
Direct Costs	5,267,749.61	4,490,576.89	4,490,576.89
Rate for 2007-2008	2.54*	33.22*	23.22**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 66070
Form R0418

White Pine School District
P.O. Box 307
White Pine, MI 49971-0307

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	54,312.20	159,480.44	159,480.44
2003-2004 Fixed Carryforward	-37,965.76	-325,629.46	-325,629.46
Total Indirect Costs	92,277.96	485,109.90	485,109.90
2003-2004 Direct Costs	793,468.08	688,299.84	688,299.84
2005-2006 Rate	11.63*	70.48*	70.48**

Comparison:			
2005-2006 Actual Direct Costs	251,711.09	163,566.69	163,566.69
Indirect costs based on rate multiplied by actual direct costs	29,274.00	24,535.00	40,891.67
2005-2006 Actual Indirect Costs	56,496.35	144,640.75	144,640.75
2003-2004 Fixed Carry Forward	-37,965.76	-325,629.46	-325,629.46
Total Indirect Costs	94,462.11	470,270.21	470,270.21
Over/(Under) Recovery	-65,188.11	-445,735.21	-429,378.54

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	56,496.35	144,640.75	144,640.75
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-65,188.11	-445,735.21	-429,378.54
Total Projected Indirect 2007-2008 (Numerator)	121,684.46	590,375.96	574,019.29
Direct Costs	251,711.09	163,566.69	163,566.69
Rate for 2007-2008	48.34*	360.94*	350.94**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 67020
Form R0418

Evart Public Schools
P.O. Box 917
Evart, MI 49631-0917

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	309,321.17	1,225,031.80	1,225,031.80
2003-2004 Fixed Carryforward	-175,206.87	-218,508.26	-218,508.26
Total Indirect Costs	484,528.04	1,443,540.06	1,443,540.06
2003-2004 Direct Costs	9,366,934.61	8,451,223.98	8,451,223.98
2005-2006 Rate	5.17*	17.08*	17.08**

Comparison:			
2005-2006 Actual Direct Costs	9,967,549.72	9,056,923.55	9,056,923.55
Indirect costs based on rate multiplied by actual direct costs	515,322.32	1,358,538.53	1,546,922.54
2005-2006 Actual Indirect Costs	276,785.12	1,187,411.29	1,187,411.29
2003-2004 Fixed Carry Forward	-175,206.87	-218,508.26	-218,508.26
Total Indirect Costs	451,991.99	1,405,919.55	1,405,919.55
Over/(Under) Recovery	63,330.33	-47,381.02	141,002.99

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	276,785.12	1,187,411.29	1,187,411.29
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	63,330.33	-47,381.02	141,002.99
Total Projected Indirect 2007-2008 (Numerator)	213,454.79	1,234,792.31	1,046,408.30
Direct Costs	9,967,549.72	9,056,923.55	9,056,923.55
Rate for 2007-2008	2.14*	13.63*	11.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 67050
Form R0418

*** Final ***

Marion Public Schools
P.O. Box 0
Marion, MI 49665-0715

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	106,586.68	645,678.05	645,678.05
2003-2004 Fixed Carryforward	15,055.91	112,250.77	112,250.77
Total Indirect Costs	91,530.77	533,427.28	533,427.28
2003-2004 Direct Costs	7,022,917.21	6,483,825.84	6,483,825.84
2005-2006 Rate	1.30*	8.23*	8.23**

Comparison:			
2005-2006 Actual Direct Costs	5,509,419.80	5,043,976.88	5,043,976.88
Indirect costs based on rate multiplied by actual direct costs	71,622.46	415,119.30	415,119.30
2005-2006 Actual Indirect Costs	-1,333,849.59	-868,406.67	-868,406.67
2003-2004 Fixed Carry Forward	15,055.91	112,250.77	112,250.77
Total Indirect Costs	-1,348,905.50	-980,657.44	-980,657.44
Over/(Under) Recovery	1,420,527.96	1,395,776.74	1,395,776.74

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	-1,333,849.59	-868,406.67	-868,406.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	1,420,527.96	1,395,776.74	1,395,776.74
Total Projected Indirect 2007-2008 (Numerator)	-2,754,377.55	-2,264,183.41	-2,264,183.41
Direct Costs	5,509,419.80	5,043,976.88	5,043,976.88
Rate for 2007-2008	0.00*	0.00*	0.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 67055
Form R0418

Pine River Area Schools
17445 Pine River Road
Leroy, MI 49655-8366

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	386,001.33	1,465,034.88	1,465,034.88
2003-2004 Fixed Carryforward	-142,512.22	-302,113.31	-302,113.31
Total Indirect Costs	528,513.55	1,767,148.19	1,767,148.19
2003-2004 Direct Costs	9,896,539.88	8,817,506.33	8,817,506.33
2005-2006 Rate	5.34*	20.04*	20.04**

Comparison:			
2005-2006 Actual Direct Costs	10,066,773.03	8,883,672.80	8,883,672.80
Indirect costs based on rate multiplied by actual direct costs	537,565.68	1,332,550.92	1,780,288.03
2005-2006 Actual Indirect Costs	387,168.53	1,570,268.76	1,570,268.76
2003-2004 Fixed Carry Forward	-142,512.22	-302,113.31	-302,113.31
Total Indirect Costs	529,680.75	1,872,382.07	1,872,382.07
Over/(Under) Recovery	7,884.93	-539,831.15	-92,094.04

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	387,168.53	1,570,268.76	1,570,268.76
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	7,884.93	-539,831.15	-92,094.04
Total Projected Indirect 2007-2008 (Numerator)	379,283.60	2,110,099.91	1,662,362.80
Direct Costs	10,066,773.03	8,883,672.80	8,883,672.80
Rate for 2007-2008	3.77*	23.75*	18.71**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 67060
Form R0418

Reed City Area Public Schools
829 S. Chestnut Street
Reed City, MI 49677-1384

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	363,152.37	1,751,938.62	1,751,938.62
2003-2004 Fixed Carryforward	-77,881.41	-78,293.87	-78,293.87
Total Indirect Costs	441,033.78	1,830,232.49	1,830,232.49
2003-2004 Direct Costs	14,767,301.92	13,378,515.67	13,378,515.67
2005-2006 Rate	2.99*	13.68*	13.68**

Comparison:			
2005-2006 Actual Direct Costs	15,117,225.75	13,613,996.46	13,613,996.46
Indirect costs based on rate multiplied by actual direct costs	452,005.05	1,862,394.72	1,862,394.72
2005-2006 Actual Indirect Costs	391,596.11	1,894,825.40	1,894,825.40
2003-2004 Fixed Carry Forward	-77,881.41	-78,293.87	-78,293.87
Total Indirect Costs	469,477.52	1,973,119.27	1,973,119.27
Over/(Under) Recovery	-17,472.47	-110,724.55	-110,724.55

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	391,596.11	1,894,825.40	1,894,825.40
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-17,472.47	-110,724.55	-110,724.55
Total Projected Indirect 2007-2008 (Numerator)	409,068.58	2,005,549.95	2,005,549.95
Direct Costs	15,117,225.75	13,613,996.46	13,613,996.46
Rate for 2007-2008	2.71*	14.73*	14.73**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 68010
Form R0418

Mio-AuSable Schools
1110 W. 8th Street
Mio, MI 48647

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	155,800.56	678,809.28	678,809.28
2003-2004 Fixed Carryforward	-83,401.67	-76,342.95	-76,342.95
Total Indirect Costs	239,202.23	755,152.23	755,152.23
2003-2004 Direct Costs	7,013,472.33	6,490,463.61	6,490,463.61
2005-2006 Rate	3.41*	11.63*	11.63**

Comparison:			
2005-2006 Actual Direct Costs	6,969,848.89	6,390,562.00	6,390,562.00
Indirect costs based on rate multiplied by actual direct costs	237,671.85	743,222.36	743,222.36
2005-2006 Actual Indirect Costs	141,735.61	721,022.50	721,022.50
2003-2004 Fixed Carry Forward	-83,401.67	-76,342.95	-76,342.95
Total Indirect Costs	225,137.28	797,365.45	797,365.45
Over/(Under) Recovery	12,534.57	-54,143.09	-54,143.09

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	141,735.61	721,022.50	721,022.50
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	12,534.57	-54,143.09	-54,143.09
Total Projected Indirect 2007-2008 (Numerator)	129,201.04	775,165.59	775,165.59
Direct Costs	6,969,848.89	6,390,562.00	6,390,562.00
Rate for 2007-2008	1.85*	12.13*	12.13**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 68030
Form R0418

Fairview Area School District
1879 East Miller Road
Fairview, MI 48621-8705

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	74,774.68	314,420.03	314,420.03
2003-2004 Fixed Carryforward	-16,273.13	-49,813.96	-49,813.96
Total Indirect Costs	91,047.81	364,233.99	364,233.99
2003-2004 Direct Costs	3,055,234.01	2,815,588.66	2,815,588.66
2005-2006 Rate	2.98*	12.94*	12.94**

Comparison:			
2005-2006 Actual Direct Costs	3,197,016.61	2,922,243.58	2,922,243.58
Indirect costs based on rate multiplied by actual direct costs	95,271.09	378,138.32	378,138.32
2005-2006 Actual Indirect Costs	62,894.22	337,667.25	337,667.25
2003-2004 Fixed Carry Forward	-16,273.13	-49,813.96	-49,813.96
Total Indirect Costs	79,167.35	387,481.21	387,481.21
Over/(Under) Recovery	16,103.74	-9,342.89	-9,342.89

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	62,894.22	337,667.25	337,667.25
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	16,103.74	-9,342.89	-9,342.89
Total Projected Indirect 2007-2008 (Numerator)	46,790.48	347,010.14	347,010.14
Direct Costs	3,197,016.61	2,922,243.58	2,922,243.58
Rate for 2007-2008	1.46*	11.87*	11.87**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 69020
Form R0418

Gaylord Community Schools
615 S. Elm Street
Gaylord, MI 49735-1253

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	459,917.20	2,781,182.83	2,781,182.83
2003-2004 Fixed Carryforward	-203,773.04	-483,262.97	-483,262.97
Total Indirect Costs	663,690.24	3,264,445.80	3,264,445.80
2003-2004 Direct Costs	24,868,365.14	22,547,099.51	22,547,099.51
2005-2006 Rate	2.67*	14.48*	14.48**

Comparison:			
2005-2006 Actual Direct Costs	25,372,911.44	22,989,407.66	22,989,407.66
Indirect costs based on rate multiplied by actual direct costs	677,456.74	3,328,866.23	3,328,866.23
2005-2006 Actual Indirect Costs	678,106.79	3,061,610.57	3,061,610.57
2003-2004 Fixed Carry Forward	-203,773.04	-483,262.97	-483,262.97
Total Indirect Costs	881,879.83	3,544,873.54	3,544,873.54
Over/(Under) Recovery	-204,423.09	-216,007.31	-216,007.31

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	678,106.79	3,061,610.57	3,061,610.57
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-204,423.09	-216,007.31	-216,007.31
Total Projected Indirect 2007-2008 (Numerator)	882,529.88	3,277,617.88	3,277,617.88
Direct Costs	25,372,911.44	22,989,407.66	22,989,407.66
Rate for 2007-2008	3.48*	14.26*	14.26**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 69030
Form R0418

Johannesburg-Lewiston Area Schools
10854 M-32
Johannesburg, MI 49751-9622

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	121,280.83	896,680.54	896,680.54
2003-2004 Fixed Carryforward	-32,090.64	-45,406.47	-45,406.47
Total Indirect Costs	153,371.47	942,087.01	942,087.01
2003-2004 Direct Costs	7,170,532.55	6,395,132.84	6,395,132.84
2005-2006 Rate	2.14*	14.73*	14.73**

Comparison:			
2005-2006 Actual Direct Costs	7,400,299.75	6,575,129.44	6,575,129.44
Indirect costs based on rate multiplied by actual direct costs	158,366.41	968,516.57	968,516.57
2005-2006 Actual Indirect Costs	158,859.67	984,029.98	984,029.98
2003-2004 Fixed Carry Forward	-32,090.64	-45,406.47	-45,406.47
Total Indirect Costs	190,950.31	1,029,436.45	1,029,436.45
Over/(Under) Recovery	-32,583.90	-60,919.88	-60,919.88

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	158,859.67	984,029.98	984,029.98
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-32,583.90	-60,919.88	-60,919.88
Total Projected Indirect 2007-2008 (Numerator)	191,443.57	1,044,949.86	1,044,949.86
Direct Costs	7,400,299.75	6,575,129.44	6,575,129.44
Rate for 2007-2008	2.59*	15.89*	15.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 69040
Form R0418

*** Final ***

Vanderbilt Area Schools
947 Donovan Street
Vanderbilt, MI 49795-9773

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	10,207.00	248,729.50	248,729.50
2003-2004 Fixed Carryforward	-8,802.14	-6,763.07	-6,763.07
Total Indirect Costs	19,009.14	255,492.57	255,492.57
2003-2004 Direct Costs	2,341,431.87	2,102,909.37	2,102,909.37
2005-2006 Rate	0.81*	12.15*	12.15**

Comparison:			
2005-2006 Actual Direct Costs	1,990,130.62	1,750,184.12	1,750,184.12
Indirect costs based on rate multiplied by actual direct costs	16,120.06	212,647.37	212,647.37
2005-2006 Actual Indirect Costs	9,779.00	249,725.50	249,725.50
2003-2004 Fixed Carry Forward	-8,802.14	-6,763.07	-6,763.07
Total Indirect Costs	18,581.14	256,488.57	256,488.57
Over/(Under) Recovery	-2,461.08	-43,841.20	-43,841.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	9,779.00	249,725.50	249,725.50
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-2,461.08	-43,841.20	-43,841.20
Total Projected Indirect 2007-2008 (Numerator)	12,240.08	293,566.70	293,566.70
Direct Costs	1,990,130.62	1,750,184.12	1,750,184.12
Rate for 2007-2008	0.62*	16.77*	16.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70000
Form R0418

Ottawa Area ISD
13565 Port Sheldon Road
Holland, MI 49424-9241

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,754,278.68	4,701,334.81	4,701,334.81
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	2,754,278.68	4,701,334.81	4,701,334.81
2003-2004 Direct Costs	46,259,647.22	44,312,591.09	44,312,591.09
2005-2006 Rate	5.95*	10.61*	10.61**

Comparison:			
2005-2006 Actual Direct Costs	54,145,702.16	51,990,998.70	51,990,998.70
Indirect costs based on rate multiplied by actual direct costs	3,221,669.28	5,516,244.96	5,516,244.96
2005-2006 Actual Indirect Costs	2,591,092.01	4,745,795.47	4,745,795.47
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,591,092.01	4,745,795.47	4,745,795.47
Over/(Under) Recovery	630,577.27	770,449.49	770,449.49

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,591,092.01	4,745,795.47	4,745,795.47
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	630,577.27	770,449.49	770,449.49
Total Projected Indirect 2007-2008 (Numerator)	1,960,514.74	3,975,345.98	3,975,345.98
Direct Costs	54,145,702.16	51,990,998.70	51,990,998.70
Rate for 2007-2008	3.62*	7.65*	7.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70010
Form R0418

*** Final ***

Grand Haven Area Public Schools
1415 S. Beechtree Street
Grand Haven, MI 49417-2843

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,251,160.07	6,764,079.57	6,764,079.57
2003-2004 Fixed Carryforward	469,649.91	-2,023,660.08	-2,023,660.08
Total Indirect Costs	781,510.16	8,787,739.65	8,787,739.65
2003-2004 Direct Costs	47,498,149.46	41,985,229.96	41,985,229.96
2005-2006 Rate	1.65*	20.93*	20.93**

Comparison:			
2005-2006 Actual Direct Costs	49,959,974.49	44,663,004.14	44,663,004.14
Indirect costs based on rate multiplied by actual direct costs	824,339.58	6,699,450.62	9,347,966.77
2005-2006 Actual Indirect Costs	1,446,914.66	6,743,885.01	6,743,885.01
2003-2004 Fixed Carry Forward	469,649.91	-2,023,660.08	-2,023,660.08
Total Indirect Costs	977,264.75	8,767,545.09	8,767,545.09
Over/(Under) Recovery	-152,925.17	-2,068,094.47	580,421.68

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,446,914.66	6,743,885.01	6,743,885.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-152,925.17	-2,068,094.47	580,421.68
Total Projected Indirect 2007-2008 (Numerator)	1,599,839.83	8,811,979.48	6,163,463.33
Direct Costs	49,959,974.49	44,663,004.14	44,663,004.14
Rate for 2007-2008	3.20*	19.73*	13.80**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70020
Form R0418

Holland City School District
156 West 11th Street
Holland, MI 49423-3356

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,792,066.80	6,868,701.02	6,868,701.02
2003-2004 Fixed Carryforward	-1,115,328.70	-1,400,638.35	-1,400,638.35
Total Indirect Costs	3,907,395.50	8,269,339.37	8,269,339.37
2003-2004 Direct Costs	43,460,870.95	39,384,236.73	39,384,236.73
2005-2006 Rate	8.99*	21.00*	21.00**

Comparison:			
2005-2006 Actual Direct Costs	42,510,920.79	38,347,221.93	38,347,221.93
Indirect costs based on rate multiplied by actual direct costs	3,821,731.78	5,752,083.29	8,052,916.61
2005-2006 Actual Indirect Costs	2,037,965.72	6,201,664.58	6,201,664.58
2003-2004 Fixed Carry Forward	-1,115,328.70	-1,400,638.35	-1,400,638.35
Total Indirect Costs	3,153,294.42	7,602,302.93	7,602,302.93
Over/(Under) Recovery	668,437.36	-1,850,219.64	450,613.68

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,037,965.72	6,201,664.58	6,201,664.58
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	668,437.36	-1,850,219.64	450,613.68
Total Projected Indirect 2007-2008 (Numerator)	1,369,528.36	8,051,884.22	5,751,050.90
Direct Costs	42,510,920.79	38,347,221.93	38,347,221.93
Rate for 2007-2008	3.22*	21.00*	15.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70040
Form R0418

Allendale Public School District
6561 Lake Michigan Drive
Allendale, MI 49401-9574

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	665,650.47	2,341,589.24	2,341,589.24
2003-2004 Fixed Carryforward	-404,776.84	-1,035,823.02	-1,035,823.02
Total Indirect Costs	1,070,427.31	3,377,412.26	3,377,412.26
2003-2004 Direct Costs	14,910,033.54	13,234,094.77	13,234,094.77
2005-2006 Rate	7.18*	25.52*	25.52**

Comparison:			
2005-2006 Actual Direct Costs	16,050,481.18	14,123,995.56	14,123,995.56
Indirect costs based on rate multiplied by actual direct costs	1,152,424.55	2,118,599.33	3,530,998.89
2005-2006 Actual Indirect Costs	685,977.06	2,612,462.68	2,612,462.68
2003-2004 Fixed Carry Forward	-404,776.84	-1,035,823.02	-1,035,823.02
Total Indirect Costs	1,090,753.90	3,648,285.70	3,648,285.70
Over/(Under) Recovery	61,670.65	-1,529,686.37	-117,286.81

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	685,977.06	2,612,462.68	2,612,462.68
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	61,670.65	-1,529,686.37	-117,286.81
Total Projected Indirect 2007-2008 (Numerator)	624,306.41	4,142,149.05	2,729,749.49
Direct Costs	16,050,481.18	14,123,995.56	14,123,995.56
Rate for 2007-2008	3.89*	29.33*	19.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70070
Form R0418

West Ottawa Public School District
1138 136th Avenue
Holland, MI 49424-8418

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,109,198.43	7,822,728.67	7,822,728.67
2003-2004 Fixed Carryforward	-1,467,947.54	-2,291,162.84	-2,291,162.84
Total Indirect Costs	3,577,145.97	10,113,891.51	10,113,891.51
2003-2004 Direct Costs	59,929,989.37	54,216,459.13	54,216,459.13
2005-2006 Rate	5.97*	18.65*	18.65**

Comparison:			
2005-2006 Actual Direct Costs	66,666,723.60	59,423,609.65	59,423,609.65
Indirect costs based on rate multiplied by actual direct costs	3,980,003.40	8,913,541.45	11,082,503.20
2005-2006 Actual Indirect Costs	2,134,007.59	9,377,121.54	9,377,121.54
2003-2004 Fixed Carry Forward	-1,467,947.54	-2,291,162.84	-2,291,162.84
Total Indirect Costs	3,601,955.13	11,668,284.38	11,668,284.38
Over/(Under) Recovery	378,048.27	-2,754,742.93	-585,781.18

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,134,007.59	9,377,121.54	9,377,121.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	378,048.27	-2,754,742.93	-585,781.18
Total Projected Indirect 2007-2008 (Numerator)	1,755,959.32	12,131,864.47	9,962,902.72
Direct Costs	66,666,723.60	59,423,609.65	59,423,609.65
Rate for 2007-2008	2.63*	20.42*	16.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70120
Form R0418

Coopersville Public School District
198 East Street
Coopersville, MI 49404-1211

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	479,302.22	2,646,227.64	2,646,227.64
2003-2004 Fixed Carryforward	-201,566.78	-667,672.74	-667,672.74
Total Indirect Costs	680,869.00	3,313,900.38	3,313,900.38
2003-2004 Direct Costs	17,702,690.65	15,535,765.23	15,535,765.23
2005-2006 Rate	3.85*	21.33*	21.33**

Comparison:			
2005-2006 Actual Direct Costs	19,625,338.19	17,395,491.40	17,395,491.40
Indirect costs based on rate multiplied by actual direct costs	755,575.52	2,609,323.71	3,710,458.32
2005-2006 Actual Indirect Costs	484,613.43	2,714,460.22	2,714,460.22
2003-2004 Fixed Carry Forward	-201,566.78	-667,672.74	-667,672.74
Total Indirect Costs	686,180.21	3,382,132.96	3,382,132.96
Over/(Under) Recovery	69,395.31	-772,809.25	328,325.36

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	484,613.43	2,714,460.22	2,714,460.22
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	69,395.31	-772,809.25	328,325.36
Total Projected Indirect 2007-2008 (Numerator)	415,218.12	3,487,269.47	2,386,134.86
Direct Costs	19,625,338.19	17,395,491.40	17,395,491.40
Rate for 2007-2008	2.12*	20.05*	13.72**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70175
Form R0418

Jenison Public Schools
8375 20th Avenue
Jenison, MI 49428-9230

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,049,065.69	3,985,760.26	3,985,760.26
2003-2004 Fixed Carryforward	-521,322.52	-523,778.07	-523,778.07
Total Indirect Costs	1,570,388.21	4,509,538.33	4,509,538.33
2003-2004 Direct Costs	38,686,748.21	35,750,053.64	35,750,053.64
2005-2006 Rate	4.06*	12.61*	12.61**

Comparison:			
2005-2006 Actual Direct Costs	41,343,462.59	38,097,396.62	38,097,396.62
Indirect costs based on rate multiplied by actual direct costs	1,678,544.58	4,804,081.71	4,804,081.71
2005-2006 Actual Indirect Costs	1,005,992.85	4,252,058.82	4,252,058.82
2003-2004 Fixed Carry Forward	-521,322.52	-523,778.07	-523,778.07
Total Indirect Costs	1,527,315.37	4,775,836.89	4,775,836.89
Over/(Under) Recovery	151,229.21	28,244.82	28,244.82

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,005,992.85	4,252,058.82	4,252,058.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	151,229.21	28,244.82	28,244.82
Total Projected Indirect 2007-2008 (Numerator)	854,763.64	4,223,814.00	4,223,814.00
Direct Costs	41,343,462.59	38,097,396.62	38,097,396.62
Rate for 2007-2008	2.07*	11.09*	11.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70190
Form R0418

Hudsonville Public School District
3886 Van Buren Street
Hudsonville, MI 49426-1038

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,125,121.75	4,431,120.48	4,431,120.48
2003-2004 Fixed Carryforward	-595,804.55	-744,211.61	-744,211.61
Total Indirect Costs	1,720,926.30	5,175,332.09	5,175,332.09
2003-2004 Direct Costs	34,032,496.10	30,726,497.37	30,726,497.37
2005-2006 Rate	5.06*	16.84*	16.84**

Comparison:			
2005-2006 Actual Direct Costs	37,865,955.28	34,273,188.73	34,273,188.73
Indirect costs based on rate multiplied by actual direct costs	1,916,017.34	5,140,978.31	5,771,604.98
2005-2006 Actual Indirect Costs	1,363,781.26	4,956,547.81	4,956,547.81
2003-2004 Fixed Carry Forward	-595,804.55	-744,211.61	-744,211.61
Total Indirect Costs	1,959,585.81	5,700,759.42	5,700,759.42
Over/(Under) Recovery	-43,568.47	-559,781.11	70,845.56

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,363,781.26	4,956,547.81	4,956,547.81
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-43,568.47	-559,781.11	70,845.56
Total Projected Indirect 2007-2008 (Numerator)	1,407,349.73	5,516,328.92	4,885,702.25
Direct Costs	37,865,955.28	34,273,188.73	34,273,188.73
Rate for 2007-2008	3.72*	16.10*	14.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70300
Form R0418

*** Final ***

Spring Lake Public Schools
345 Hammond Street
Spring Lake, MI 49456-2064

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	410,811.34	2,550,889.33	2,550,889.33
2003-2004 Fixed Carryforward	-206,874.97	-965,758.73	-965,758.73
Total Indirect Costs	617,686.31	3,516,648.06	3,516,648.06
2003-2004 Direct Costs	17,264,902.00	15,124,824.01	15,124,824.01
2005-2006 Rate	3.58*	23.25*	23.25**

Comparison:			
2005-2006 Actual Direct Costs	18,959,294.08	16,629,407.79	16,629,407.79
Indirect costs based on rate multiplied by actual direct costs	678,742.73	2,494,411.17	3,866,337.31
2005-2006 Actual Indirect Costs	451,108.91	2,780,995.20	2,780,995.20
2003-2004 Fixed Carry Forward	-206,874.97	-965,758.73	-965,758.73
Total Indirect Costs	657,983.88	3,746,753.93	3,746,753.93
Over/(Under) Recovery	20,758.85	-1,252,342.76	119,583.38

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	451,108.91	2,780,995.20	2,780,995.20
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	20,758.85	-1,252,342.76	119,583.38
Total Projected Indirect 2007-2008 (Numerator)	430,350.06	4,033,337.96	2,661,411.82
Direct Costs	18,959,294.08	16,629,407.79	16,629,407.79
Rate for 2007-2008	2.27*	24.25*	16.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70350
Form R0418

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464-0110

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	627,376.53	4,781,966.73	4,781,966.73
2003-2004 Fixed Carryforward	-601,749.34	-296,268.86	-296,268.86
Total Indirect Costs	1,229,125.87	5,078,235.59	5,078,235.59
2003-2004 Direct Costs	39,918,842.11	35,764,251.91	35,764,251.91
2005-2006 Rate	3.08*	14.20*	14.20**

Comparison:			
2005-2006 Actual Direct Costs	42,877,984.40	38,175,676.52	38,175,676.52
Indirect costs based on rate multiplied by actual direct costs	1,320,641.92	5,420,946.07	5,420,946.07
2005-2006 Actual Indirect Costs	1,050,211.84	5,752,519.72	5,752,519.72
2003-2004 Fixed Carry Forward	-601,749.34	-296,268.86	-296,268.86
Total Indirect Costs	1,651,961.18	6,048,788.58	6,048,788.58
Over/(Under) Recovery	-331,319.26	-627,842.51	-627,842.51

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,050,211.84	5,752,519.72	5,752,519.72
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-331,319.26	-627,842.51	-627,842.51
Total Projected Indirect 2007-2008 (Numerator)	1,381,531.10	6,380,362.23	6,380,362.23
Direct Costs	42,877,984.40	38,175,676.52	38,175,676.52
Rate for 2007-2008	3.22*	16.71*	16.71**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70901
Form R0418

Walden Green Montessori
17771 W. Spring Lake Road
Spring Lake, MI 49456-1447

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	17,823.98	76,068.00	76,068.00
2003-2004 Fixed Carryforward	17,744.22	-8,063.66	-8,063.66
Total Indirect Costs	79.76	84,131.66	84,131.66
2003-2004 Direct Costs	700,008.65	641,764.63	641,764.63
2005-2006 Rate	0.01*	13.11*	13.11**

Comparison:			
2005-2006 Actual Direct Costs	847,557.00	781,524.00	781,524.00
Indirect costs based on rate multiplied by actual direct costs	84.76	102,457.80	102,457.80
2005-2006 Actual Indirect Costs	30,547.00	96,580.00	96,580.00
2003-2004 Fixed Carry Forward	17,744.22	-8,063.66	-8,063.66
Total Indirect Costs	12,802.78	104,643.66	104,643.66
Over/(Under) Recovery	-12,718.02	-2,185.86	-2,185.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	30,547.00	96,580.00	96,580.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-12,718.02	-2,185.86	-2,185.86
Total Projected Indirect 2007-2008 (Numerator)	43,265.02	98,765.86	98,765.86
Direct Costs	847,557.00	781,524.00	781,524.00
Rate for 2007-2008	5.10*	12.64*	12.64**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70902
Form R0418

West MI Academy of Arts and Academics
17350 Hazel Street
Spring Lake, MI 49456-1222

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	742.00	152,942.32	152,942.32
2003-2004 Fixed Carryforward	0.00	-28,170.99	-28,170.99
Total Indirect Costs	742.00	181,113.31	181,113.31
2003-2004 Direct Costs	2,034,120.77	1,881,920.45	1,881,920.45
2005-2006 Rate	0.04*	9.62*	9.62**

Comparison:			
2005-2006 Actual Direct Costs	2,441,646.97	2,289,845.58	2,289,845.58
Indirect costs based on rate multiplied by actual direct costs	976.66	220,283.14	220,283.14
2005-2006 Actual Indirect Costs	604.19	152,405.58	152,405.58
2003-2004 Fixed Carry Forward	0.00	-28,170.99	-28,170.99
Total Indirect Costs	604.19	180,576.57	180,576.57
Over/(Under) Recovery	372.47	39,706.57	39,706.57

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	604.19	152,405.58	152,405.58
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	372.47	39,706.57	39,706.57
Total Projected Indirect 2007-2008 (Numerator)	231.72	112,699.01	112,699.01
Direct Costs	2,441,646.97	2,289,845.58	2,289,845.58
Rate for 2007-2008	0.01*	4.92*	4.92**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70904
Form R0418

Black River Public School
491 Columbia Avenue
Holland, MI 49423-4838

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	219,251.07	525,768.43	525,768.43
2003-2004 Fixed Carryforward	334.66	-348,787.28	-348,787.28
Total Indirect Costs	218,916.41	874,555.71	874,555.71
2003-2004 Direct Costs	2,806,058.36	2,499,541.00	2,499,541.00
2005-2006 Rate	7.80*	34.99*	34.99**

Comparison:			
2005-2006 Actual Direct Costs	3,635,699.26	3,254,136.47	3,254,136.47
Indirect costs based on rate multiplied by actual direct costs	283,584.54	488,120.47	813,534.12
2005-2006 Actual Indirect Costs	279,799.29	661,362.08	661,362.08
2003-2004 Fixed Carry Forward	334.66	-348,787.28	-348,787.28
Total Indirect Costs	279,464.63	1,010,149.36	1,010,149.36
Over/(Under) Recovery	4,119.91	-522,028.89	-196,615.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	279,799.29	661,362.08	661,362.08
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	4,119.91	-522,028.89	-196,615.24
Total Projected Indirect 2007-2008 (Numerator)	275,679.38	1,183,390.97	857,977.32
Direct Costs	3,635,699.26	3,254,136.47	3,254,136.47
Rate for 2007-2008	7.58*	36.37*	26.37**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70905
Form R0418

Vanderbilt Charter Academy
301 W. 16th Street
Holland, MI 49423-3417

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	74,895.00	830,846.00	830,846.00
2003-2004 Fixed Carryforward	16,264.87	-1,564,118.85	-1,564,118.85
Total Indirect Costs	58,630.13	2,394,964.85	2,394,964.85
2003-2004 Direct Costs	3,279,132.00	2,523,181.00	2,523,181.00
2005-2006 Rate	1.79*	94.92*	94.92**

Comparison:			
2005-2006 Actual Direct Costs	3,657,059.00	2,899,862.00	2,899,862.00
Indirect costs based on rate multiplied by actual direct costs	65,461.36	434,979.30	724,965.50
2005-2006 Actual Indirect Costs	57,617.00	814,814.00	814,814.00
2003-2004 Fixed Carry Forward	16,264.87	-1,564,118.85	-1,564,118.85
Total Indirect Costs	41,352.13	2,378,932.85	2,378,932.85
Over/(Under) Recovery	24,109.23	-1,943,953.55	-1,653,967.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	57,617.00	814,814.00	814,814.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	24,109.23	-1,943,953.55	-1,653,967.35
Total Projected Indirect 2007-2008 (Numerator)	33,507.77	2,758,767.55	2,468,781.35
Direct Costs	3,657,059.00	2,899,862.00	2,899,862.00
Rate for 2007-2008	0.92*	95.13*	85.13**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 70906
Form R0418

Eagle Crest Charter Academy
11950 Riley Street
Holland, MI 49424-8553

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	139,381.00	1,121,847.00	1,121,847.00
2003-2004 Fixed Carryforward	-9,670.20	-2,173,825.65	-2,173,825.65
Total Indirect Costs	149,051.20	3,295,672.65	3,295,672.65
2003-2004 Direct Costs	4,040,835.00	3,058,369.00	3,058,369.00
2005-2006 Rate	3.69*	107.76*	107.76**

Comparison:			
2005-2006 Actual Direct Costs	5,099,724.00	4,113,285.00	4,113,285.00
Indirect costs based on rate multiplied by actual direct costs	188,179.82	616,992.75	1,028,321.25
2005-2006 Actual Indirect Costs	115,415.00	1,101,854.00	1,101,854.00
2003-2004 Fixed Carry Forward	-9,670.20	-2,173,825.65	-2,173,825.65
Total Indirect Costs	125,085.20	3,275,679.65	3,275,679.65
Over/(Under) Recovery	63,094.62	-2,658,686.90	-2,247,358.40

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	115,415.00	1,101,854.00	1,101,854.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	63,094.62	-2,658,686.90	-2,247,358.40
Total Projected Indirect 2007-2008 (Numerator)	52,320.38	3,760,540.90	3,349,212.40
Direct Costs	5,099,724.00	4,113,285.00	4,113,285.00
Rate for 2007-2008	1.03*	91.42*	81.42**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 71050
Form R0418

Onaway Area Community School District
4549 M-33 Highway
Onaway, MI 49765

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	291,391.57	975,896.72	975,896.72
2003-2004 Fixed Carryforward	-170,871.73	-285,888.27	-285,888.27
Total Indirect Costs	462,263.30	1,261,784.99	1,261,784.99
2003-2004 Direct Costs	6,809,030.36	6,124,525.21	6,124,525.21
2005-2006 Rate	6.79*	20.60*	20.60**

Comparison:			
2005-2006 Actual Direct Costs	7,131,919.50	6,459,237.68	6,459,237.68
Indirect costs based on rate multiplied by actual direct costs	484,257.33	968,885.65	1,330,602.96
2005-2006 Actual Indirect Costs	276,339.88	949,021.70	949,021.70
2003-2004 Fixed Carry Forward	-170,871.73	-285,888.27	-285,888.27
Total Indirect Costs	447,211.61	1,234,909.97	1,234,909.97
Over/(Under) Recovery	37,045.72	-266,024.32	95,692.99

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	276,339.88	949,021.70	949,021.70
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	37,045.72	-266,024.32	95,692.99
Total Projected Indirect 2007-2008 (Numerator)	239,294.16	1,215,046.02	853,328.71
Direct Costs	7,131,919.50	6,459,237.68	6,459,237.68
Rate for 2007-2008	3.36*	18.81*	13.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 71060
Form R0418

*** Final ***

Posen Consolidated School District
P.O. Box 187
Posen, MI 49776-0187

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	66,807.02	323,799.21	323,799.21
2003-2004 Fixed Carryforward	-2,275.43	-27,020.22	-27,020.22
Total Indirect Costs	69,082.45	350,819.43	350,819.43
2003-2004 Direct Costs	2,542,092.65	2,285,100.46	2,285,100.46
2005-2006 Rate	2.72*	15.35*	15.35**

Comparison:			
2005-2006 Actual Direct Costs	2,401,549.31	2,058,679.92	2,058,679.92
Indirect costs based on rate multiplied by actual direct costs	65,322.14	308,801.99	316,007.37
2005-2006 Actual Indirect Costs	66,655.99	409,525.38	409,525.38
2003-2004 Fixed Carry Forward	-2,275.43	-27,020.22	-27,020.22
Total Indirect Costs	68,931.42	436,545.60	436,545.60
Over/(Under) Recovery	-3,609.28	-127,743.61	-120,538.23

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	66,655.99	409,525.38	409,525.38
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-3,609.28	-127,743.61	-120,538.23
Total Projected Indirect 2007-2008 (Numerator)	70,265.27	537,268.99	530,063.61
Direct Costs	2,401,549.31	2,058,679.92	2,058,679.92
Rate for 2007-2008	2.93*	26.10*	25.75**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 71080
Form R0418

Rogers City Area Schools
251 W. Huron Avenue
Rogers City, MI 49779-1337

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	141,947.44	625,535.00	625,535.00
2003-2004 Fixed Carryforward	-47,417.33	40,955.78	40,955.78
Total Indirect Costs	189,364.77	584,579.22	584,579.22
2003-2004 Direct Costs	5,171,626.11	4,688,038.55	4,688,038.55
2005-2006 Rate	3.66*	12.47*	12.47**

Comparison:			
2005-2006 Actual Direct Costs	5,057,314.55	4,569,612.53	4,569,612.53
Indirect costs based on rate multiplied by actual direct costs	185,097.71	569,830.68	569,830.68
2005-2006 Actual Indirect Costs	120,518.36	608,220.38	608,220.38
2003-2004 Fixed Carry Forward	-47,417.33	40,955.78	40,955.78
Total Indirect Costs	167,935.69	567,264.60	567,264.60
Over/(Under) Recovery	17,162.02	2,566.08	2,566.08

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	120,518.36	608,220.38	608,220.38
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	17,162.02	2,566.08	2,566.08
Total Projected Indirect 2007-2008 (Numerator)	103,356.34	605,654.30	605,654.30
Direct Costs	5,057,314.55	4,569,612.53	4,569,612.53
Rate for 2007-2008	2.04*	13.25*	13.25**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 71902
Form R0418

Presque Isle Academy II
21045 M-68 Hwy.
Onaway, MI 49765-8694

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	5,891.51	78,263.07	78,263.07
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	5,891.51	78,263.07	78,263.07
2003-2004 Direct Costs	243,980.56	171,609.00	171,609.00
2005-2006 Rate	2.41*	45.61*	45.61**

Comparison:			
2005-2006 Actual Direct Costs	381,541.60	316,319.86	316,319.86
Indirect costs based on rate multiplied by actual direct costs	9,195.15	47,447.98	79,079.97
2005-2006 Actual Indirect Costs	30,785.50	96,007.24	96,007.24
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	30,785.50	96,007.24	96,007.24
Over/(Under) Recovery	-21,590.35	-48,559.26	-16,927.27

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	30,785.50	96,007.24	96,007.24
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-21,590.35	-48,559.26	-16,927.27
Total Projected Indirect 2007-2008 (Numerator)	52,375.85	144,566.50	112,934.51
Direct Costs	381,541.60	316,319.86	316,319.86
Rate for 2007-2008	13.73*	45.70*	35.70**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 72000
Form R0418

C.O.O.R. ISD
P.O. Box 827
Roscommon, MI 48653-0827

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	69,802.37	147,383.81	147,383.81
2003-2004 Fixed Carryforward	473,401.51	450,100.46	450,100.46
Total Indirect Costs	-403,599.14	-302,716.65	-302,716.65
2003-2004 Direct Costs	9,022,837.38	8,945,255.94	8,945,255.94
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	6,762,741.36	6,671,877.98	6,671,877.98
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	23,492.61	114,355.99	114,355.99
2003-2004 Fixed Carry Forward	473,401.51	450,100.46	450,100.46
Total Indirect Costs	-449,908.90	-335,744.47	-335,744.47
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	23,492.61	114,355.99	114,355.99
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	23,492.61	114,355.99	114,355.99
Direct Costs	6,762,741.36	6,671,877.98	6,671,877.98
Rate for 2007-2008	0.35*	1.71*	1.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 72010
Form R0418

*** Final ***

Gerrish-Higgins School District
P.O. Box 825
Roscommon, MI 48653-0825

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	297,813.16	1,695,283.99	1,695,283.99
2003-2004 Fixed Carryforward	-32,800.11	-224,429.25	-224,429.25
Total Indirect Costs	330,613.27	1,919,713.24	1,919,713.24
2003-2004 Direct Costs	14,508,298.43	13,110,827.60	13,110,827.60
2005-2006 Rate	2.28*	14.64*	14.64**

Comparison:			
2005-2006 Actual Direct Costs	14,644,007.72	13,247,562.30	13,247,562.30
Indirect costs based on rate multiplied by actual direct costs	333,883.38	1,939,443.12	1,939,443.12
2005-2006 Actual Indirect Costs	329,054.24	1,725,499.66	1,725,499.66
2003-2004 Fixed Carry Forward	-32,800.11	-224,429.25	-224,429.25
Total Indirect Costs	361,854.35	1,949,928.91	1,949,928.91
Over/(Under) Recovery	-27,970.97	-10,485.79	-10,485.79

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	329,054.24	1,725,499.66	1,725,499.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-27,970.97	-10,485.79	-10,485.79
Total Projected Indirect 2007-2008 (Numerator)	357,025.21	1,735,985.45	1,735,985.45
Direct Costs	14,644,007.72	13,247,562.30	13,247,562.30
Rate for 2007-2008	2.44*	13.10*	13.10**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 72020
Form R0418

Houghton Lake Community Schools
6001 W. Houghton Lake Drive
Houghton Lake, MI 48629-9704

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	502,999.65	1,986,385.21	1,986,385.21
2003-2004 Fixed Carryforward	-177,468.38	128,969.78	128,969.78
Total Indirect Costs	680,468.03	1,857,415.43	1,857,415.43
2003-2004 Direct Costs	17,766,476.96	16,283,091.40	16,283,091.40
2005-2006 Rate	3.83*	11.41*	11.41**

Comparison:			
2005-2006 Actual Direct Costs	16,626,404.51	15,002,003.69	15,002,003.69
Indirect costs based on rate multiplied by actual direct costs	636,791.29	1,711,728.62	1,711,728.62
2005-2006 Actual Indirect Costs	591,388.56	2,215,789.38	2,215,789.38
2003-2004 Fixed Carry Forward	-177,468.38	128,969.78	128,969.78
Total Indirect Costs	768,856.94	2,086,819.60	2,086,819.60
Over/(Under) Recovery	-132,065.65	-375,090.98	-375,090.98

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	591,388.56	2,215,789.38	2,215,789.38
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-132,065.65	-375,090.98	-375,090.98
Total Projected Indirect 2007-2008 (Numerator)	723,454.21	2,590,880.36	2,590,880.36
Direct Costs	16,626,404.51	15,002,003.69	15,002,003.69
Rate for 2007-2008	4.35*	17.27*	17.27**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73000
Form R0418

Saginaw ISD
6235 Gratiot Road
Saginaw, MI 48603-5996

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,140,992.94	2,509,811.65	2,509,811.65
2003-2004 Fixed Carryforward	180,101.05	-1,257,505.47	-1,257,505.47
Total Indirect Costs	960,891.89	3,767,317.12	3,767,317.12
2003-2004 Direct Costs	20,957,499.89	19,588,681.18	19,588,681.18
2005-2006 Rate	4.58*	19.23*	19.23**

Comparison:			
2005-2006 Actual Direct Costs	27,136,514.96	25,169,274.87	25,169,274.87
Indirect costs based on rate multiplied by actual direct costs	1,242,852.39	3,775,391.23	4,840,051.56
2005-2006 Actual Indirect Costs	1,337,446.61	3,304,686.70	3,304,686.70
2003-2004 Fixed Carry Forward	180,101.05	-1,257,505.47	-1,257,505.47
Total Indirect Costs	1,157,345.56	4,562,192.17	4,562,192.17
Over/(Under) Recovery	85,506.83	-786,800.94	277,859.39

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,337,446.61	3,304,686.70	3,304,686.70
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	85,506.83	-786,800.94	277,859.39
Total Projected Indirect 2007-2008 (Numerator)	1,251,939.78	4,091,487.64	3,026,827.31
Direct Costs	27,136,514.96	25,169,274.87	25,169,274.87
Rate for 2007-2008	4.61*	16.26*	12.03**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73010
Form R0418

Saginaw City School District
550 Millard Street
Saginaw, MI 48607-1140

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	4,986,229.55	16,109,485.74	16,109,485.74
2003-2004 Fixed Carryforward	-178,912.92	-5,594,707.86	-5,594,707.86
Total Indirect Costs	5,165,142.47	21,704,193.60	21,704,193.60
2003-2004 Direct Costs	107,434,868.70	96,311,612.51	96,311,612.51
2005-2006 Rate	4.81*	22.54*	22.54**

Comparison:			
2005-2006 Actual Direct Costs	106,116,481.36	93,940,707.17	93,940,707.17
Indirect costs based on rate multiplied by actual direct costs	5,104,202.75	14,091,106.08	21,174,235.40
2005-2006 Actual Indirect Costs	4,893,194.44	17,068,968.63	17,068,968.63
2003-2004 Fixed Carry Forward	-178,912.92	-5,594,707.86	-5,594,707.86
Total Indirect Costs	5,072,107.36	22,663,676.49	22,663,676.49
Over/(Under) Recovery	32,095.39	-8,572,570.41	-1,489,441.09

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	4,893,194.44	17,068,968.63	17,068,968.63
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	32,095.39	-8,572,570.41	-1,489,441.09
Total Projected Indirect 2007-2008 (Numerator)	4,861,099.05	25,641,539.04	18,558,409.72
Direct Costs	106,116,481.36	93,940,707.17	93,940,707.17
Rate for 2007-2008	4.58*	27.30*	19.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73030
Form R0418

*** Final ***

Carrollton School District
P.O. Box 517
Carrollton, MI 48724-0517

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	239,177.53	1,797,040.85	1,797,040.85
2003-2004 Fixed Carryforward	95,857.56	-291,292.82	-291,292.82
Total Indirect Costs	143,319.97	2,088,333.67	2,088,333.67
2003-2004 Direct Costs	12,417,474.97	10,859,611.65	10,859,611.65
2005-2006 Rate	1.15*	19.23*	19.23**

Comparison:			
2005-2006 Actual Direct Costs	12,960,809.00	11,742,056.81	11,742,056.81
Indirect costs based on rate multiplied by actual direct costs	149,049.30	1,761,308.52	2,257,997.52
2005-2006 Actual Indirect Costs	169,125.64	1,387,877.83	1,387,877.83
2003-2004 Fixed Carry Forward	95,857.56	-291,292.82	-291,292.82
Total Indirect Costs	73,268.08	1,679,170.65	1,679,170.65
Over/(Under) Recovery	75,781.22	82,137.87	578,826.87

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	169,125.64	1,387,877.83	1,387,877.83
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	75,781.22	82,137.87	578,826.87
Total Projected Indirect 2007-2008 (Numerator)	93,344.42	1,305,739.96	809,050.96
Direct Costs	12,960,809.00	11,742,056.81	11,742,056.81
Rate for 2007-2008	0.72*	11.12*	6.89**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73040
Form R0418

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608-6278

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	919,572.60	4,389,666.38	4,389,666.38
2003-2004 Fixed Carryforward	-47,342.64	139,139.90	139,139.90
Total Indirect Costs	966,915.24	4,250,526.48	4,250,526.48
2003-2004 Direct Costs	35,906,633.40	32,436,539.62	32,436,539.62
2005-2006 Rate	2.69*	13.10*	13.10**

Comparison:			
2005-2006 Actual Direct Costs	40,110,120.81	36,426,348.17	36,426,348.17
Indirect costs based on rate multiplied by actual direct costs	1,078,962.25	4,771,851.61	4,771,851.61
2005-2006 Actual Indirect Costs	1,072,997.31	4,756,769.95	4,756,769.95
2003-2004 Fixed Carry Forward	-47,342.64	139,139.90	139,139.90
Total Indirect Costs	1,120,339.95	4,617,630.05	4,617,630.05
Over/(Under) Recovery	-41,377.70	154,221.56	154,221.56

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,072,997.31	4,756,769.95	4,756,769.95
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-41,377.70	154,221.56	154,221.56
Total Projected Indirect 2007-2008 (Numerator)	1,114,375.01	4,602,548.39	4,602,548.39
Direct Costs	40,110,120.81	36,426,348.17	36,426,348.17
Rate for 2007-2008	2.78*	12.64*	12.64**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73080
Form R0418

Buena Vista School District
P.O. Box 14829
Saginaw, MI 48601-0829

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	493,257.59	2,269,122.46	2,269,122.46
2003-2004 Fixed Carryforward	-124,726.28	-547,589.27	-547,589.27
Total Indirect Costs	617,983.87	2,816,711.73	2,816,711.73
2003-2004 Direct Costs	14,456,632.77	12,680,767.90	12,680,767.90
2005-2006 Rate	4.27*	22.21*	22.21**

Comparison:			
2005-2006 Actual Direct Costs	13,212,076.72	11,296,600.10	11,296,600.10
Indirect costs based on rate multiplied by actual direct costs	564,155.68	1,694,490.02	2,508,974.88
2005-2006 Actual Indirect Costs	406,534.33	2,322,010.95	2,322,010.95
2003-2004 Fixed Carry Forward	-124,726.28	-547,589.27	-547,589.27
Total Indirect Costs	531,260.61	2,869,600.22	2,869,600.22
Over/(Under) Recovery	32,895.07	-1,175,110.20	-360,625.34

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	406,534.33	2,322,010.95	2,322,010.95
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	32,895.07	-1,175,110.20	-360,625.34
Total Projected Indirect 2007-2008 (Numerator)	373,639.26	3,497,121.15	2,682,636.29
Direct Costs	13,212,076.72	11,296,600.10	11,296,600.10
Rate for 2007-2008	2.83*	30.96*	23.75**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73110
Form R0418

Chesaning Union Schools
850 N. 4th Street
Chesaning, MI 48616-1056

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	309,394.45	1,674,957.19	1,674,957.19
2003-2004 Fixed Carryforward	-44,220.56	-86,313.06	-86,313.06
Total Indirect Costs	353,615.01	1,761,270.25	1,761,270.25
2003-2004 Direct Costs	14,457,717.71	13,092,154.97	13,092,154.97
2005-2006 Rate	2.45*	13.45*	13.45**

Comparison:			
2005-2006 Actual Direct Costs	15,358,680.42	13,741,661.99	13,741,661.99
Indirect costs based on rate multiplied by actual direct costs	376,287.67	1,848,253.54	1,848,253.54
2005-2006 Actual Indirect Costs	274,895.92	1,891,914.35	1,891,914.35
2003-2004 Fixed Carry Forward	-44,220.56	-86,313.06	-86,313.06
Total Indirect Costs	319,116.48	1,978,227.41	1,978,227.41
Over/(Under) Recovery	57,171.19	-129,973.87	-129,973.87

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	274,895.92	1,891,914.35	1,891,914.35
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	57,171.19	-129,973.87	-129,973.87
Total Projected Indirect 2007-2008 (Numerator)	217,724.73	2,021,888.22	2,021,888.22
Direct Costs	15,358,680.42	13,741,661.99	13,741,661.99
Rate for 2007-2008	1.42*	14.71*	14.71**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73170
Form R0418

Birch Run Area School District
12400 Church Street
Birch Run, MI 48415-8759

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	413,476.05	1,770,623.36	1,770,623.36
2003-2004 Fixed Carryforward	-67,520.12	-141,140.33	-141,140.33
Total Indirect Costs	480,996.17	1,911,763.69	1,911,763.69
2003-2004 Direct Costs	13,996,087.53	12,638,940.22	12,638,940.22
2005-2006 Rate	3.44*	15.13*	15.13**

Comparison:			
2005-2006 Actual Direct Costs	13,676,557.11	12,194,685.12	12,194,685.12
Indirect costs based on rate multiplied by actual direct costs	470,473.56	1,829,202.77	1,845,055.86
2005-2006 Actual Indirect Costs	484,413.79	1,966,285.78	1,966,285.78
2003-2004 Fixed Carry Forward	-67,520.12	-141,140.33	-141,140.33
Total Indirect Costs	551,933.91	2,107,426.11	2,107,426.11
Over/(Under) Recovery	-81,460.35	-278,223.34	-262,370.25

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	484,413.79	1,966,285.78	1,966,285.78
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-81,460.35	-278,223.34	-262,370.25
Total Projected Indirect 2007-2008 (Numerator)	565,874.14	2,244,509.12	2,228,656.03
Direct Costs	13,676,557.11	12,194,685.12	12,194,685.12
Rate for 2007-2008	4.14*	18.41*	18.28**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73180
Form R0418

Bridgeport-Spaulding Community School Di
P.O. Box 657
Bridgeport, MI 48722-0657

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	975,177.08	3,469,254.71	3,469,254.71
2003-2004 Fixed Carryforward	-470,290.93	-1,457,093.86	-1,457,093.86
Total Indirect Costs	1,445,468.01	4,926,348.57	4,926,348.57
2003-2004 Direct Costs	19,625,363.29	17,131,285.66	17,131,285.66
2005-2006 Rate	7.37*	28.76*	28.76**

Comparison:			
2005-2006 Actual Direct Costs	18,509,729.35	16,494,388.94	16,494,388.94
Indirect costs based on rate multiplied by actual direct costs	1,364,167.05	2,474,158.34	4,123,597.24
2005-2006 Actual Indirect Costs	741,607.26	2,756,947.67	2,756,947.67
2003-2004 Fixed Carry Forward	-470,290.93	-1,457,093.86	-1,457,093.86
Total Indirect Costs	1,211,898.19	4,214,041.53	4,214,041.53
Over/(Under) Recovery	152,268.86	-1,739,883.19	-90,444.29

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	741,607.26	2,756,947.67	2,756,947.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	152,268.86	-1,739,883.19	-90,444.29
Total Projected Indirect 2007-2008 (Numerator)	589,338.40	4,496,830.86	2,847,391.96
Direct Costs	18,509,729.35	16,494,388.94	16,494,388.94
Rate for 2007-2008	3.18*	27.26*	17.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73190
Form R0418

*** Final ***

Frankenmuth School District
941 E. Genesee Street
Frankenmuth, MI 48734-1229

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	164,721.01	1,125,865.63	1,125,865.63
2003-2004 Fixed Carryforward	-119,177.14	-241,016.73	-241,016.73
Total Indirect Costs	283,898.15	1,366,882.36	1,366,882.36
2003-2004 Direct Costs	9,670,147.51	8,709,002.89	8,709,002.89
2005-2006 Rate	2.94*	15.70*	15.70**

Comparison:			
2005-2006 Actual Direct Costs	10,429,763.84	9,349,413.00	9,349,413.00
Indirect costs based on rate multiplied by actual direct costs	306,635.06	1,402,411.95	1,467,857.84
2005-2006 Actual Indirect Costs	260,476.22	1,340,827.06	1,340,827.06
2003-2004 Fixed Carry Forward	-119,177.14	-241,016.73	-241,016.73
Total Indirect Costs	379,653.36	1,581,843.79	1,581,843.79
Over/(Under) Recovery	-73,018.30	-179,431.84	-113,985.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	260,476.22	1,340,827.06	1,340,827.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-73,018.30	-179,431.84	-113,985.95
Total Projected Indirect 2007-2008 (Numerator)	333,494.52	1,520,258.90	1,454,813.01
Direct Costs	10,429,763.84	9,349,413.00	9,349,413.00
Rate for 2007-2008	3.20*	16.26*	15.56**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73200
Form R0418

Freeland Community School District
710 Powley Drive
Freeland, MI 48623-8106

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	383,184.38	1,657,287.95	1,657,287.95
2003-2004 Fixed Carryforward	-61,633.09	-209,577.14	-209,577.14
Total Indirect Costs	444,817.47	1,866,865.09	1,866,865.09
2003-2004 Direct Costs	11,269,382.28	9,995,278.71	9,995,278.71
2005-2006 Rate	3.95*	18.68*	18.68**

Comparison:			
2005-2006 Actual Direct Costs	12,892,758.11	11,433,495.73	11,433,495.73
Indirect costs based on rate multiplied by actual direct costs	509,263.95	1,715,024.36	2,135,777.00
2005-2006 Actual Indirect Costs	367,775.63	1,827,038.01	1,827,038.01
2003-2004 Fixed Carry Forward	-61,633.09	-209,577.14	-209,577.14
Total Indirect Costs	429,408.72	2,036,615.15	2,036,615.15
Over/(Under) Recovery	79,855.23	-321,590.79	99,161.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	367,775.63	1,827,038.01	1,827,038.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	79,855.23	-321,590.79	99,161.85
Total Projected Indirect 2007-2008 (Numerator)	287,920.40	2,148,628.80	1,727,876.16
Direct Costs	12,892,758.11	11,433,495.73	11,433,495.73
Rate for 2007-2008	2.23*	18.79*	15.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73210
Form R0418

*** Final ***

Hemlock Public School District
P.O. Box 260
Hemlock, MI 48626-0260

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	106,951.43	1,080,716.57	1,080,716.57
2003-2004 Fixed Carryforward	104,125.41	104,545.47	104,545.47
Total Indirect Costs	2,826.02	976,171.10	976,171.10
2003-2004 Direct Costs	10,941,475.78	9,967,710.64	9,967,710.64
2005-2006 Rate	0.03*	9.79*	9.79**

Comparison:			
2005-2006 Actual Direct Costs	10,684,165.09	9,676,029.49	9,676,029.49
Indirect costs based on rate multiplied by actual direct costs	3,205.25	947,283.29	947,283.29
2005-2006 Actual Indirect Costs	212,121.65	1,220,257.25	1,220,257.25
2003-2004 Fixed Carry Forward	104,125.41	104,545.47	104,545.47
Total Indirect Costs	107,996.24	1,115,711.78	1,115,711.78
Over/(Under) Recovery	-104,790.99	-168,428.49	-168,428.49

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	212,121.65	1,220,257.25	1,220,257.25
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-104,790.99	-168,428.49	-168,428.49
Total Projected Indirect 2007-2008 (Numerator)	316,912.64	1,388,685.74	1,388,685.74
Direct Costs	10,684,165.09	9,676,029.49	9,676,029.49
Rate for 2007-2008	2.97*	14.35*	14.35**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73230
Form R0418

Merrill Community Schools
555 W. Alice St.
Merrill, MI 48637-8733

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	126,873.67	700,005.19	700,005.19
2003-2004 Fixed Carryforward	-8,363.20	58,719.08	58,719.08
Total Indirect Costs	135,236.87	641,286.11	641,286.11
2003-2004 Direct Costs	6,707,932.86	6,134,801.34	6,134,801.34
2005-2006 Rate	2.02*	10.45*	10.45**

Comparison:			
2005-2006 Actual Direct Costs	6,662,070.27	5,960,663.16	5,960,663.16
Indirect costs based on rate multiplied by actual direct costs	134,573.82	622,889.30	622,889.30
2005-2006 Actual Indirect Costs	122,489.53	823,896.64	823,896.64
2003-2004 Fixed Carry Forward	-8,363.20	58,719.08	58,719.08
Total Indirect Costs	130,852.73	765,177.56	765,177.56
Over/(Under) Recovery	3,721.09	-142,288.26	-142,288.26

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	122,489.53	823,896.64	823,896.64
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	3,721.09	-142,288.26	-142,288.26
Total Projected Indirect 2007-2008 (Numerator)	118,768.44	966,184.90	966,184.90
Direct Costs	6,662,070.27	5,960,663.16	5,960,663.16
Rate for 2007-2008	1.78*	16.21*	16.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73240
Form R0418

*** Final ***

St. Charles Community Schools
891 W. Walnut Street
St. Charles, MI 48655-1297

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	278,458.42	998,232.53	998,232.53
2003-2004 Fixed Carryforward	-136,246.69	-95,241.01	-95,241.01
Total Indirect Costs	414,705.11	1,093,473.54	1,093,473.54
2003-2004 Direct Costs	9,414,589.61	8,694,815.50	8,694,815.50
2005-2006 Rate	4.40*	12.58*	12.58**

Comparison:			
2005-2006 Actual Direct Costs	8,778,642.27	7,981,298.83	7,981,298.83
Indirect costs based on rate multiplied by actual direct costs	386,260.26	1,004,047.39	1,004,047.39
2005-2006 Actual Indirect Costs	240,494.30	1,037,837.74	1,037,837.74
2003-2004 Fixed Carry Forward	-136,246.69	-95,241.01	-95,241.01
Total Indirect Costs	376,740.99	1,133,078.75	1,133,078.75
Over/(Under) Recovery	9,519.27	-129,031.36	-129,031.36

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	240,494.30	1,037,837.74	1,037,837.74
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	9,519.27	-129,031.36	-129,031.36
Total Projected Indirect 2007-2008 (Numerator)	230,975.03	1,166,869.10	1,166,869.10
Direct Costs	8,778,642.27	7,981,298.83	7,981,298.83
Rate for 2007-2008	2.63*	14.62*	14.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73255
Form R0418

*** Final ***

Swan Valley School District
8380 O'Hern Road
Saginaw, MI 48609-5118

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	270,162.38	1,453,154.94	1,453,154.94
2003-2004 Fixed Carryforward	-55,719.81	114,039.38	114,039.38
Total Indirect Costs	325,882.19	1,339,115.56	1,339,115.56
2003-2004 Direct Costs	12,003,832.02	10,820,839.46	10,820,839.46
2005-2006 Rate	2.71*	12.38*	12.38**

Comparison:			
2005-2006 Actual Direct Costs	13,295,243.22	11,931,193.77	11,931,193.77
Indirect costs based on rate multiplied by actual direct costs	360,301.09	1,477,081.79	1,477,081.79
2005-2006 Actual Indirect Costs	308,830.49	1,672,879.94	1,672,879.94
2003-2004 Fixed Carry Forward	-55,719.81	114,039.38	114,039.38
Total Indirect Costs	364,550.30	1,558,840.56	1,558,840.56
Over/(Under) Recovery	-4,249.21	-81,758.77	-81,758.77

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	308,830.49	1,672,879.94	1,672,879.94
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-4,249.21	-81,758.77	-81,758.77
Total Projected Indirect 2007-2008 (Numerator)	313,079.70	1,754,638.71	1,754,638.71
Direct Costs	13,295,243.22	11,931,193.77	11,931,193.77
Rate for 2007-2008	2.35*	14.71*	14.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73903
Form R0418

*** Final ***

Academy for Technology and Enterprise
2102 Weiss Street
Saginaw, MI 48602-5049

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	99,371.00	355,364.00	355,364.00
2003-2004 Fixed Carryforward	142,507.95	-193,889.25	-193,889.25
Total Indirect Costs	-43,136.95	549,253.25	549,253.25
2003-2004 Direct Costs	3,067,178.00	2,811,185.00	2,811,185.00
2005-2006 Rate	0.00*	19.54*	19.54**

Comparison:			
2005-2006 Actual Direct Costs	2,875,811.00	2,595,448.00	2,595,448.00
Indirect costs based on rate multiplied by actual direct costs	0.00	389,317.20	507,150.54
2005-2006 Actual Indirect Costs	87,471.00	367,834.00	367,834.00
2003-2004 Fixed Carry Forward	142,507.95	-193,889.25	-193,889.25
Total Indirect Costs	-55,036.95	561,723.25	561,723.25
Over/(Under) Recovery	0.00	-172,406.05	-54,572.71

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	87,471.00	367,834.00	367,834.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-172,406.05	-54,572.71
Total Projected Indirect 2007-2008 (Numerator)	87,471.00	540,240.05	422,406.71
Direct Costs	2,875,811.00	2,595,448.00	2,595,448.00
Rate for 2007-2008	3.04*	20.81*	16.27**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73905
Form R0418

Saginaw County Transition Academy
919 Veterans Memorial Parkway
Saginaw, MI 48601-1432

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	21,592.00	33,275.00	33,275.00
2003-2004 Fixed Carryforward	-10,152.30	-15,318.58	-15,318.58
Total Indirect Costs	31,744.30	48,593.58	48,593.58
2003-2004 Direct Costs	162,958.68	151,275.68	151,275.68
2005-2006 Rate	19.48*	32.12*	32.12**

Comparison:			
2005-2006 Actual Direct Costs	205,106.00	187,791.00	187,791.00
Indirect costs based on rate multiplied by actual direct costs	30,765.90	28,168.65	46,947.75
2005-2006 Actual Indirect Costs	27,201.00	44,516.00	44,516.00
2003-2004 Fixed Carry Forward	-10,152.30	-15,318.58	-15,318.58
Total Indirect Costs	37,353.30	59,834.58	59,834.58
Over/(Under) Recovery	-6,587.40	-31,665.93	-12,886.83

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	27,201.00	44,516.00	44,516.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-6,587.40	-31,665.93	-12,886.83
Total Projected Indirect 2007-2008 (Numerator)	33,788.40	76,181.93	57,402.83
Direct Costs	205,106.00	187,791.00	187,791.00
Rate for 2007-2008	16.47*	40.57*	30.57**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73908
Form R0418

Saginaw Preparatory Academy
5173 Lodge Street
Saginaw, MI 48601-6829

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	39,765.38	222,405.96	222,405.96
2003-2004 Fixed Carryforward	0.00	-244,204.33	-244,204.33
Total Indirect Costs	39,765.38	466,610.29	466,610.29
2003-2004 Direct Costs	2,370,511.45	2,187,870.87	2,187,870.87
2005-2006 Rate	1.68*	21.33*	21.33**

Comparison:			
2005-2006 Actual Direct Costs	1,470,345.04	1,292,070.67	1,292,070.67
Indirect costs based on rate multiplied by actual direct costs	24,701.80	193,810.60	275,598.67
2005-2006 Actual Indirect Costs	90,961.90	269,236.27	269,236.27
2003-2004 Fixed Carry Forward	0.00	-244,204.33	-244,204.33
Total Indirect Costs	90,961.90	513,440.60	513,440.60
Over/(Under) Recovery	-66,260.10	-319,630.00	-237,841.93

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	90,961.90	269,236.27	269,236.27
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-66,260.10	-319,630.00	-237,841.93
Total Projected Indirect 2007-2008 (Numerator)	157,222.00	588,866.27	507,078.20
Direct Costs	1,470,345.04	1,292,070.67	1,292,070.67
Rate for 2007-2008	10.69*	45.58*	39.25**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73909
Form R0418

Francis Reh PSA
2201 Owen Street
Saginaw, MI 48601-3499

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	111,130.40	486,935.47	486,935.47
2003-2004 Fixed Carryforward	-48,024.02	-367,137.15	-367,137.15
Total Indirect Costs	159,154.42	854,072.62	854,072.62
2003-2004 Direct Costs	2,298,007.20	1,922,202.13	1,922,202.13
2005-2006 Rate	6.93*	44.43*	44.43**

Comparison:			
2005-2006 Actual Direct Costs	2,529,607.28	2,124,126.77	2,124,126.77
Indirect costs based on rate multiplied by actual direct costs	175,301.78	318,619.02	531,031.69
2005-2006 Actual Indirect Costs	150,560.76	556,041.27	556,041.27
2003-2004 Fixed Carry Forward	-48,024.02	-367,137.15	-367,137.15
Total Indirect Costs	198,584.78	923,178.42	923,178.42
Over/(Under) Recovery	-23,283.00	-604,559.40	-392,146.73

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	150,560.76	556,041.27	556,041.27
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-23,283.00	-604,559.40	-392,146.73
Total Projected Indirect 2007-2008 (Numerator)	173,843.76	1,160,600.67	948,188.00
Direct Costs	2,529,607.28	2,124,126.77	2,124,126.77
Rate for 2007-2008	6.87*	54.64*	44.64**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73910
Form R0418

North Saginaw Charter Academy
2332 Trautner Road
Saginaw, MI 48604-9593

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	100,235.00	1,109,791.00	1,109,791.00
2003-2004 Fixed Carryforward	-1,298.93	-1,684,973.35	-1,684,973.35
Total Indirect Costs	101,533.93	2,794,764.35	2,794,764.35
2003-2004 Direct Costs	4,038,207.00	3,028,651.00	3,028,651.00
2005-2006 Rate	2.51*	92.28*	92.28**

Comparison:			
2005-2006 Actual Direct Costs	4,528,438.00	3,466,006.00	3,466,006.00
Indirect costs based on rate multiplied by actual direct costs	113,663.79	519,900.90	866,501.50
2005-2006 Actual Indirect Costs	57,617.00	1,120,049.00	1,120,049.00
2003-2004 Fixed Carry Forward	-1,298.93	-1,684,973.35	-1,684,973.35
Total Indirect Costs	58,915.93	2,805,022.35	2,805,022.35
Over/(Under) Recovery	54,747.86	-2,285,121.45	-1,938,520.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	57,617.00	1,120,049.00	1,120,049.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	54,747.86	-2,285,121.45	-1,938,520.85
Total Projected Indirect 2007-2008 (Numerator)	2,869.14	3,405,170.45	3,058,569.85
Direct Costs	4,528,438.00	3,466,006.00	3,466,006.00
Rate for 2007-2008	0.06*	98.24*	88.24**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 73911
Form R0418

Saginaw Learn to Earn Academy
3860 Fashion Square, PO Box 5679
Saginaw, MI 48603

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	650,391.00	561,007.00	561,007.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	85,273.00	174,657.00	174,657.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	85,273.00	174,657.00	174,657.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	85,273.00	174,657.00	174,657.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	85,273.00	174,657.00	174,657.00
Direct Costs	650,391.00	561,007.00	561,007.00
Rate for 2007-2008	13.11*	31.13*	31.13**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74000
Form R0418

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,766,077.91	4,097,808.10	4,097,808.10
2003-2004 Fixed Carryforward	-695,236.50	-6,020,001.22	-6,020,001.22
Total Indirect Costs	3,461,314.41	10,117,809.32	10,117,809.32
2003-2004 Direct Costs	21,464,976.06	20,133,245.87	20,133,245.87
2005-2006 Rate	16.13*	50.25*	50.25**

Comparison:			
2005-2006 Actual Direct Costs	23,186,786.02	21,354,944.59	21,354,944.59
Indirect costs based on rate multiplied by actual direct costs	3,478,017.90	3,203,241.69	5,338,736.15
2005-2006 Actual Indirect Costs	2,885,556.43	4,717,397.86	4,717,397.86
2003-2004 Fixed Carry Forward	-695,236.50	-6,020,001.22	-6,020,001.22
Total Indirect Costs	3,580,792.93	10,737,399.08	10,737,399.08
Over/(Under) Recovery	-102,775.03	-7,534,157.39	-5,398,662.93

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,885,556.43	4,717,397.86	4,717,397.86
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-102,775.03	-7,534,157.39	-5,398,662.93
Total Projected Indirect 2007-2008 (Numerator)	2,988,331.46	12,251,555.25	10,116,060.79
Direct Costs	23,186,786.02	21,354,944.59	21,354,944.59
Rate for 2007-2008	12.89*	57.37*	47.37**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74010
Form R0418

Port Huron Area School District
P.O. Box 5013
Port Huron, MI 48061-5013

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,028,576.87	12,098,666.11	12,098,666.11
2003-2004 Fixed Carryforward	-1,065,162.00	-1,197,469.46	-1,197,469.46
Total Indirect Costs	4,093,738.87	13,296,135.57	13,296,135.57
2003-2004 Direct Costs	97,280,998.43	88,210,909.19	88,210,909.19
2005-2006 Rate	4.21*	15.07*	15.07**

Comparison:			
2005-2006 Actual Direct Costs	96,290,724.28	86,423,432.39	86,423,432.39
Indirect costs based on rate multiplied by actual direct costs	4,053,839.49	12,963,514.86	13,024,011.26
2005-2006 Actual Indirect Costs	2,879,808.87	12,747,100.76	12,747,100.76
2003-2004 Fixed Carry Forward	-1,065,162.00	-1,197,469.46	-1,197,469.46
Total Indirect Costs	3,944,970.87	13,944,570.22	13,944,570.22
Over/(Under) Recovery	108,868.62	-981,055.36	-920,558.96

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,879,808.87	12,747,100.76	12,747,100.76
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	108,868.62	-981,055.36	-920,558.96
Total Projected Indirect 2007-2008 (Numerator)	2,770,940.25	13,728,156.12	13,667,659.72
Direct Costs	96,290,724.28	86,423,432.39	86,423,432.39
Rate for 2007-2008	2.88*	15.88*	15.81**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74030
Form R0418

Algonac Community School District
1216 St. Clair Boulevard
Algonac, MI 48001-1435

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	297,299.45	2,386,212.51	2,386,212.51
2003-2004 Fixed Carryforward	-34,834.46	-660,074.07	-660,074.07
Total Indirect Costs	332,133.91	3,046,286.58	3,046,286.58
2003-2004 Direct Costs	18,724,956.02	16,636,042.96	16,636,042.96
2005-2006 Rate	1.77*	18.31*	18.31**

Comparison:			
2005-2006 Actual Direct Costs	18,119,570.51	15,783,572.17	15,783,572.17
Indirect costs based on rate multiplied by actual direct costs	320,716.40	2,367,535.83	2,889,972.06
2005-2006 Actual Indirect Costs	303,892.27	2,639,890.61	2,639,890.61
2003-2004 Fixed Carry Forward	-34,834.46	-660,074.07	-660,074.07
Total Indirect Costs	338,726.73	3,299,964.68	3,299,964.68
Over/(Under) Recovery	-18,010.33	-932,428.85	-409,992.62

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	303,892.27	2,639,890.61	2,639,890.61
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-18,010.33	-932,428.85	-409,992.62
Total Projected Indirect 2007-2008 (Numerator)	321,902.60	3,572,319.46	3,049,883.23
Direct Costs	18,119,570.51	15,783,572.17	15,783,572.17
Rate for 2007-2008	1.78*	22.63*	19.32**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74040
Form R0418

Capac Community School District
P.O. Box 700
Capac, MI 48014-0700

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	471,473.93	1,774,255.92	1,774,255.92
2003-2004 Fixed Carryforward	-166,751.29	-72,307.91	-72,307.91
Total Indirect Costs	638,225.22	1,846,563.83	1,846,563.83
2003-2004 Direct Costs	13,734,725.69	12,431,943.70	12,431,943.70
2005-2006 Rate	4.65*	14.85*	14.85**

Comparison:			
2005-2006 Actual Direct Costs	14,815,465.13	13,369,053.98	13,369,053.98
Indirect costs based on rate multiplied by actual direct costs	688,919.13	1,985,304.52	1,985,304.52
2005-2006 Actual Indirect Costs	460,971.51	1,907,382.66	1,907,382.66
2003-2004 Fixed Carry Forward	-166,751.29	-72,307.91	-72,307.91
Total Indirect Costs	627,722.80	1,979,690.57	1,979,690.57
Over/(Under) Recovery	61,196.33	5,613.95	5,613.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	460,971.51	1,907,382.66	1,907,382.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	61,196.33	5,613.95	5,613.95
Total Projected Indirect 2007-2008 (Numerator)	399,775.18	1,901,768.71	1,901,768.71
Direct Costs	14,815,465.13	13,369,053.98	13,369,053.98
Rate for 2007-2008	2.70*	14.23*	14.23**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74050
Form R0418

East China School District
1585 Meisner Road
East China, MI 48054-4143

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,471,305.93	6,925,162.45	6,925,162.45
2003-2004 Fixed Carryforward	-784,548.24	-2,736,407.19	-2,736,407.19
Total Indirect Costs	2,255,854.17	9,661,569.64	9,661,569.64
2003-2004 Direct Costs	45,596,731.61	40,142,875.09	40,142,875.09
2005-2006 Rate	4.95*	24.07*	24.07**

Comparison:			
2005-2006 Actual Direct Costs	45,751,304.99	40,534,911.34	40,534,911.34
Indirect costs based on rate multiplied by actual direct costs	2,264,689.60	6,080,236.70	9,756,753.16
2005-2006 Actual Indirect Costs	1,424,996.02	6,641,389.67	6,641,389.67
2003-2004 Fixed Carry Forward	-784,548.24	-2,736,407.19	-2,736,407.19
Total Indirect Costs	2,209,544.26	9,377,796.86	9,377,796.86
Over/(Under) Recovery	55,145.34	-3,297,560.16	378,956.30

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,424,996.02	6,641,389.67	6,641,389.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	55,145.34	-3,297,560.16	378,956.30
Total Projected Indirect 2007-2008 (Numerator)	1,369,850.68	9,938,949.83	6,262,433.37
Direct Costs	45,751,304.99	40,534,911.34	40,534,911.34
Rate for 2007-2008	2.99*	24.52*	15.45**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74100
Form R0418

Marysville Public Schools
1111 Delaware Avenue
Marysville, MI 48040-1566

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	429,003.40	2,713,951.17	2,713,951.17
2003-2004 Fixed Carryforward	-118,432.30	-1,496,343.68	-1,496,343.68
Total Indirect Costs	547,435.70	4,210,294.85	4,210,294.85
2003-2004 Direct Costs	18,933,824.34	16,648,876.57	16,648,876.57
2005-2006 Rate	2.89*	25.29*	25.29**

Comparison:			
2005-2006 Actual Direct Costs	20,022,772.53	17,759,358.76	17,759,358.76
Indirect costs based on rate multiplied by actual direct costs	578,658.13	2,663,903.81	4,439,839.69
2005-2006 Actual Indirect Costs	624,790.49	2,888,204.26	2,888,204.26
2003-2004 Fixed Carry Forward	-118,432.30	-1,496,343.68	-1,496,343.68
Total Indirect Costs	743,222.79	4,384,547.94	4,384,547.94
Over/(Under) Recovery	-164,564.66	-1,720,644.13	55,291.75

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	624,790.49	2,888,204.26	2,888,204.26
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-164,564.66	-1,720,644.13	55,291.75
Total Projected Indirect 2007-2008 (Numerator)	789,355.15	4,608,848.39	2,832,912.51
Direct Costs	20,022,772.53	17,759,358.76	17,759,358.76
Rate for 2007-2008	3.94*	25.95*	15.95**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74120
Form R0418

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041-0201

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	259,811.65	981,879.43	981,879.43
2003-2004 Fixed Carryforward	-218,108.75	-198,211.66	-198,211.66
Total Indirect Costs	477,920.40	1,180,091.09	1,180,091.09
2003-2004 Direct Costs	7,355,782.86	6,633,715.08	6,633,715.08
2005-2006 Rate	6.50*	17.79*	17.79**

Comparison:			
2005-2006 Actual Direct Costs	8,073,495.91	7,257,356.67	7,257,356.67
Indirect costs based on rate multiplied by actual direct costs	524,777.23	1,088,603.50	1,291,083.75
2005-2006 Actual Indirect Costs	253,283.12	1,069,422.36	1,069,422.36
2003-2004 Fixed Carry Forward	-218,108.75	-198,211.66	-198,211.66
Total Indirect Costs	471,391.87	1,267,634.02	1,267,634.02
Over/(Under) Recovery	53,385.36	-179,030.52	23,449.73

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	253,283.12	1,069,422.36	1,069,422.36
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	53,385.36	-179,030.52	23,449.73
Total Projected Indirect 2007-2008 (Numerator)	199,897.76	1,248,452.88	1,045,972.63
Direct Costs	8,073,495.91	7,257,356.67	7,257,356.67
Rate for 2007-2008	2.48*	17.20*	14.41**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74130
Form R0418

Yale Public Schools
198 School Drive
Yale, MI 48097-3342

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	422,467.05	2,289,702.45	2,289,702.45
2003-2004 Fixed Carryforward	-69,864.60	-417,957.20	-417,957.20
Total Indirect Costs	492,331.65	2,707,659.65	2,707,659.65
2003-2004 Direct Costs	16,106,823.73	14,239,588.33	14,239,588.33
2005-2006 Rate	3.06*	19.02*	19.02**

Comparison:			
2005-2006 Actual Direct Costs	17,452,396.17	15,534,549.09	15,534,549.09
Indirect costs based on rate multiplied by actual direct costs	534,043.32	2,330,182.36	2,954,671.24
2005-2006 Actual Indirect Costs	479,866.35	2,397,713.43	2,397,713.43
2003-2004 Fixed Carry Forward	-69,864.60	-417,957.20	-417,957.20
Total Indirect Costs	549,730.95	2,815,670.63	2,815,670.63
Over/(Under) Recovery	-15,687.63	-485,488.27	139,000.61

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	479,866.35	2,397,713.43	2,397,713.43
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-15,687.63	-485,488.27	139,000.61
Total Projected Indirect 2007-2008 (Numerator)	495,553.98	2,883,201.70	2,258,712.82
Direct Costs	17,452,396.17	15,534,549.09	15,534,549.09
Rate for 2007-2008	2.84*	18.56*	14.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74901
Form R0418

*** Final ***

St. Clair County Learning Academy
499 Range Road, PO Box 1500
Marysville, MI 48040

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	6,455.06	14,074.95	14,074.95
2003-2004 Fixed Carryforward	0.00	2,078.22	2,078.22
Total Indirect Costs	6,455.06	11,996.73	11,996.73
2003-2004 Direct Costs	339,746.28	332,126.39	332,126.39
2005-2006 Rate	1.90*	3.61*	3.61**

Comparison:			
2005-2006 Actual Direct Costs	402,323.29	384,267.50	384,267.50
Indirect costs based on rate multiplied by actual direct costs	7,644.14	13,872.06	13,872.06
2005-2006 Actual Indirect Costs	2,465.71	20,521.50	20,521.50
2003-2004 Fixed Carry Forward	0.00	2,078.22	2,078.22
Total Indirect Costs	2,465.71	18,443.28	18,443.28
Over/(Under) Recovery	5,178.43	-4,571.22	-4,571.22

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,465.71	20,521.50	20,521.50
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	5,178.43	-4,571.22	-4,571.22
Total Projected Indirect 2007-2008 (Numerator)	-2,712.72	25,092.72	25,092.72
Direct Costs	402,323.29	384,267.50	384,267.50
Rate for 2007-2008	0.00*	6.53*	6.53**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74902
Form R0418

Industrial Technology Academy
PO Box 1500
Marysville, MI 48040

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	10,270.89	16,546.89	16,546.89
2003-2004 Fixed Carryforward	-10,100.89	-6,759.71	-6,759.71
Total Indirect Costs	20,371.78	23,306.60	23,306.60
2003-2004 Direct Costs	849,998.44	843,722.44	843,722.44
2005-2006 Rate	2.40*	2.76*	2.76**

Comparison:			
2005-2006 Actual Direct Costs	703,624.41	695,998.41	695,998.41
Indirect costs based on rate multiplied by actual direct costs	16,886.99	19,209.56	19,209.56
2005-2006 Actual Indirect Costs	11,979.55	19,605.55	19,605.55
2003-2004 Fixed Carry Forward	-10,100.89	-6,759.71	-6,759.71
Total Indirect Costs	22,080.44	26,365.26	26,365.26
Over/(Under) Recovery	-5,193.45	-7,155.70	-7,155.70

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	11,979.55	19,605.55	19,605.55
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-5,193.45	-7,155.70	-7,155.70
Total Projected Indirect 2007-2008 (Numerator)	17,173.00	26,761.25	26,761.25
Direct Costs	703,624.41	695,998.41	695,998.41
Rate for 2007-2008	2.44*	3.85*	3.85**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74903
Form R0418

Landmark Academy
4800 Lapeer Road
Kimball, MI 48074-1517

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	16,706.65	263,843.39	263,843.39
2003-2004 Fixed Carryforward	0.00	-38,550.88	-38,550.88
Total Indirect Costs	16,706.65	302,394.27	302,394.27
2003-2004 Direct Costs	2,494,160.11	2,247,023.37	2,247,023.37
2005-2006 Rate	0.67*	13.46*	13.46**

Comparison:			
2005-2006 Actual Direct Costs	3,119,271.32	2,829,776.58	2,829,776.58
Indirect costs based on rate multiplied by actual direct costs	20,899.12	380,887.93	380,887.93
2005-2006 Actual Indirect Costs	16,211.27	305,706.01	305,706.01
2003-2004 Fixed Carry Forward	0.00	-38,550.88	-38,550.88
Total Indirect Costs	16,211.27	344,256.89	344,256.89
Over/(Under) Recovery	4,687.85	36,631.04	36,631.04

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	16,211.27	305,706.01	305,706.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	4,687.85	36,631.04	36,631.04
Total Projected Indirect 2007-2008 (Numerator)	11,523.42	269,074.97	269,074.97
Direct Costs	3,119,271.32	2,829,776.58	2,829,776.58
Rate for 2007-2008	0.37*	9.51*	9.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74904
Form R0418

*** Final ***

Health Careers Academy of St. Clair Coun
PO Box 1500
Marysville, MI 48040

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,558.09	10,211.43	10,211.43
2003-2004 Fixed Carryforward	0.00	-4,223.74	-4,223.74
Total Indirect Costs	3,558.09	14,435.17	14,435.17
2003-2004 Direct Costs	576,630.79	569,977.45	569,977.45
2005-2006 Rate	0.62*	2.53*	2.53**

Comparison:			
2005-2006 Actual Direct Costs	604,078.27	595,431.13	595,431.13
Indirect costs based on rate multiplied by actual direct costs	3,745.29	15,064.41	15,064.41
2005-2006 Actual Indirect Costs	2,939.56	11,586.70	11,586.70
2003-2004 Fixed Carry Forward	0.00	-4,223.74	-4,223.74
Total Indirect Costs	2,939.56	15,810.44	15,810.44
Over/(Under) Recovery	805.73	-746.03	-746.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,939.56	11,586.70	11,586.70
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	805.73	-746.03	-746.03
Total Projected Indirect 2007-2008 (Numerator)	2,133.83	12,332.73	12,332.73
Direct Costs	604,078.27	595,431.13	595,431.13
Rate for 2007-2008	0.35*	2.07*	2.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74905
Form R0418

*** Final ***

Hospitality Academy of St. Clair County
PO Box 1500
Marysville, MI 48040

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	159,329.76	161,962.76	161,962.76
2003-2004 Fixed Carryforward	-123,181.95	-126,209.90	-126,209.90
Total Indirect Costs	282,511.71	288,172.66	288,172.66
2003-2004 Direct Costs	240,985.41	238,352.41	238,352.41
2005-2006 Rate	117.23*	120.90*	120.90**

Comparison:			
2005-2006 Actual Direct Costs	196,333.87	193,221.87	193,221.87
Indirect costs based on rate multiplied by actual direct costs	29,450.08	28,983.28	48,305.47
2005-2006 Actual Indirect Costs	172,154.54	175,266.54	175,266.54
2003-2004 Fixed Carry Forward	-123,181.95	-126,209.90	-126,209.90
Total Indirect Costs	295,336.49	301,476.44	301,476.44
Over/(Under) Recovery	-265,886.41	-272,493.16	-253,170.97

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	172,154.54	175,266.54	175,266.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-265,886.41	-272,493.16	-253,170.97
Total Projected Indirect 2007-2008 (Numerator)	438,040.95	447,759.70	428,437.51
Direct Costs	196,333.87	193,221.87	193,221.87
Rate for 2007-2008	223.11*	231.73*	221.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74906
Form R0418

*** Final ***

Blue Water Learning Academy
5202 Taft Road
Algonac, MI 48001-4701

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	1,407.01	1,407.01
2003-2004 Fixed Carryforward	0.00	4,121.46	4,121.46
Total Indirect Costs	0.00	-2,714.45	-2,714.45
2003-2004 Direct Costs	228,916.10	227,509.09	227,509.09
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	180,201.19	173,721.45	173,721.45
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	2,437.00	8,916.74	8,916.74
2003-2004 Fixed Carry Forward	0.00	4,121.46	4,121.46
Total Indirect Costs	2,437.00	4,795.28	4,795.28
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,437.00	8,916.74	8,916.74
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	2,437.00	8,916.74	8,916.74
Direct Costs	180,201.19	173,721.45	173,721.45
Rate for 2007-2008	1.35*	5.13*	5.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74907
Form R0418

*** Final ***

Information Technology Academy of St. Cl
PO Box 1500
Marysville, MI 48040

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,273.00	6,788.00	6,788.00
2003-2004 Fixed Carryforward	-3,042.52	1,583.08	1,583.08
Total Indirect Costs	6,315.52	5,204.92	5,204.92
2003-2004 Direct Costs	460,950.90	457,435.90	457,435.90
2005-2006 Rate	1.37*	1.14*	1.14**

Comparison:			
2005-2006 Actual Direct Costs	475,680.73	469,865.73	469,865.73
Indirect costs based on rate multiplied by actual direct costs	6,516.83	5,356.47	5,356.47
2005-2006 Actual Indirect Costs	5,689.24	11,504.24	11,504.24
2003-2004 Fixed Carry Forward	-3,042.52	1,583.08	1,583.08
Total Indirect Costs	8,731.76	9,921.16	9,921.16
Over/(Under) Recovery	-2,214.93	-4,564.69	-4,564.69

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	5,689.24	11,504.24	11,504.24
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-2,214.93	-4,564.69	-4,564.69
Total Projected Indirect 2007-2008 (Numerator)	7,904.17	16,068.93	16,068.93
Direct Costs	475,680.73	469,865.73	469,865.73
Rate for 2007-2008	1.66*	3.42*	3.42**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74908
Form R0418

Academic Transitional Academy
1520 Michigan Road
Port Huron, MI 48060-4750

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	14,445.70	23,911.82	23,911.82
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	14,445.70	23,911.82	23,911.82
2003-2004 Direct Costs	871,590.29	862,124.17	862,124.17
2005-2006 Rate	1.66*	2.77*	2.77**

Comparison:			
2005-2006 Actual Direct Costs	1,034,439.05	1,022,568.28	1,022,568.28
Indirect costs based on rate multiplied by actual direct costs	17,171.69	28,325.14	28,325.14
2005-2006 Actual Indirect Costs	50,285.69	62,156.46	62,156.46
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	50,285.69	62,156.46	62,156.46
Over/(Under) Recovery	-33,114.00	-33,831.32	-33,831.32

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	50,285.69	62,156.46	62,156.46
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-33,114.00	-33,831.32	-33,831.32
Total Projected Indirect 2007-2008 (Numerator)	83,399.69	95,987.78	95,987.78
Direct Costs	1,034,439.05	1,022,568.28	1,022,568.28
Rate for 2007-2008	8.06*	9.39*	9.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74909
Form R0418

*** Final ***

Public Safety Academy of St. Clair
PO Box 1500
Marysville, MI 48040

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,617.00	5,629.00	5,629.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	1,617.00	5,629.00	5,629.00
2003-2004 Direct Costs	258,394.25	254,382.25	254,382.25
2005-2006 Rate	0.63*	2.21*	2.21**

Comparison:			
2005-2006 Actual Direct Costs	335,118.03	330,367.03	330,367.03
Indirect costs based on rate multiplied by actual direct costs	2,111.24	7,301.11	7,301.11
2005-2006 Actual Indirect Costs	2,867.05	7,618.05	7,618.05
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,867.05	7,618.05	7,618.05
Over/(Under) Recovery	-755.81	-316.94	-316.94

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,867.05	7,618.05	7,618.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-755.81	-316.94	-316.94
Total Projected Indirect 2007-2008 (Numerator)	3,622.86	7,934.99	7,934.99
Direct Costs	335,118.03	330,367.03	330,367.03
Rate for 2007-2008	1.08*	2.40*	2.40**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74910
Form R0418

St Clair Co. Academy of Style
PO Box 1500
Marysville, MI 48040

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,566.80	13,416.30	13,416.30
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	3,566.80	13,416.30	13,416.30
2003-2004 Direct Costs	298,769.40	288,919.90	288,919.90
2005-2006 Rate	1.19*	4.64*	4.64**

Comparison:			
2005-2006 Actual Direct Costs	263,116.59	250,561.92	250,561.92
Indirect costs based on rate multiplied by actual direct costs	3,131.09	11,626.07	11,626.07
2005-2006 Actual Indirect Costs	4,432.64	16,987.31	16,987.31
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,432.64	16,987.31	16,987.31
Over/(Under) Recovery	-1,301.55	-5,361.24	-5,361.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	4,432.64	16,987.31	16,987.31
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-1,301.55	-5,361.24	-5,361.24
Total Projected Indirect 2007-2008 (Numerator)	5,734.19	22,348.55	22,348.55
Direct Costs	263,116.59	250,561.92	250,561.92
Rate for 2007-2008	2.18*	8.92*	8.92**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 74911
Form R0418

St. Clair County Intervention Academy
PO Box 1500
Marysville, MI 48040-1500

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	666,219.91	661,646.40	661,646.40
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	5,906.72	10,480.23	10,480.23
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,906.72	10,480.23	10,480.23
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	5,906.72	10,480.23	10,480.23
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	5,906.72	10,480.23	10,480.23
Direct Costs	666,219.91	661,646.40	661,646.40
Rate for 2007-2008	0.89*	1.58*	1.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 75000
Form R0418

*** Final ***

St. Joseph County ISD
62445 Shimmel Road
Centreville, MI 49032

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	590,168.23	1,134,013.28	1,134,013.28
2003-2004 Fixed Carryforward	294,414.27	146,410.55	146,410.55
Total Indirect Costs	295,753.96	987,602.73	987,602.73
2003-2004 Direct Costs	12,080,417.22	11,536,572.17	11,536,572.17
2005-2006 Rate	2.45*	8.56*	8.56**

Comparison:			
2005-2006 Actual Direct Costs	11,987,649.03	11,408,698.73	11,408,698.73
Indirect costs based on rate multiplied by actual direct costs	293,697.40	976,584.61	976,584.61
2005-2006 Actual Indirect Costs	632,346.46	1,211,296.76	1,211,296.76
2003-2004 Fixed Carry Forward	294,414.27	146,410.55	146,410.55
Total Indirect Costs	337,932.19	1,064,886.21	1,064,886.21
Over/(Under) Recovery	-44,234.79	-88,301.60	-88,301.60

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	632,346.46	1,211,296.76	1,211,296.76
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-44,234.79	-88,301.60	-88,301.60
Total Projected Indirect 2007-2008 (Numerator)	676,581.25	1,299,598.36	1,299,598.36
Direct Costs	11,987,649.03	11,408,698.73	11,408,698.73
Rate for 2007-2008	5.64*	11.39*	11.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 75010
Form R0418

Sturgis Public Schools
107 W. West Street
Sturgis, MI 49091

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	879,034.69	2,823,964.37	2,823,964.37
2003-2004 Fixed Carryforward	-468,338.30	-756,160.76	-756,160.76
Total Indirect Costs	1,347,372.99	3,580,125.13	3,580,125.13
2003-2004 Direct Costs	21,670,612.16	19,725,682.48	19,725,682.48
2005-2006 Rate	6.22*	18.15*	18.15**

Comparison:			
2005-2006 Actual Direct Costs	24,345,214.12	21,972,350.86	21,972,350.86
Indirect costs based on rate multiplied by actual direct costs	1,514,272.32	3,295,852.63	3,987,981.68
2005-2006 Actual Indirect Costs	814,925.67	3,187,788.93	3,187,788.93
2003-2004 Fixed Carry Forward	-468,338.30	-756,160.76	-756,160.76
Total Indirect Costs	1,283,263.97	3,943,949.69	3,943,949.69
Over/(Under) Recovery	231,008.35	-648,097.06	44,031.99

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	814,925.67	3,187,788.93	3,187,788.93
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	231,008.35	-648,097.06	44,031.99
Total Projected Indirect 2007-2008 (Numerator)	583,917.32	3,835,885.99	3,143,756.94
Direct Costs	24,345,214.12	21,972,350.86	21,972,350.86
Rate for 2007-2008	2.40*	17.46*	14.31**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 75020
Form R0418

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030-0337

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	146,815.32	442,270.45	442,270.45
2003-2004 Fixed Carryforward	-13,237.53	-884,187.40	-884,187.40
Total Indirect Costs	160,052.85	1,326,457.85	1,326,457.85
2003-2004 Direct Costs	2,506,055.44	2,210,600.31	2,210,600.31
2005-2006 Rate	6.39*	60.00*	60.00**

Comparison:			
2005-2006 Actual Direct Costs	2,609,648.23	2,325,243.91	2,325,243.91
Indirect costs based on rate multiplied by actual direct costs	166,756.52	348,786.59	581,310.98
2005-2006 Actual Indirect Costs	181,797.76	466,202.08	466,202.08
2003-2004 Fixed Carry Forward	-13,237.53	-884,187.40	-884,187.40
Total Indirect Costs	195,035.29	1,350,389.48	1,350,389.48
Over/(Under) Recovery	-28,278.77	-1,001,602.89	-769,078.50

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	181,797.76	466,202.08	466,202.08
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-28,278.77	-1,001,602.89	-769,078.50
Total Projected Indirect 2007-2008 (Numerator)	210,076.53	1,467,804.97	1,235,280.58
Direct Costs	2,609,648.23	2,325,243.91	2,325,243.91
Rate for 2007-2008	8.05*	63.12*	53.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 75030
Form R0418

*** Final ***

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032-0158

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	264,788.91	1,010,610.00	1,010,610.00
2003-2004 Fixed Carryforward	-134,857.68	-180,180.52	-180,180.52
Total Indirect Costs	399,646.59	1,190,790.52	1,190,790.52
2003-2004 Direct Costs	7,213,161.61	6,467,340.52	6,467,340.52
2005-2006 Rate	5.54*	18.41*	18.41**

Comparison:			
2005-2006 Actual Direct Costs	7,582,598.69	6,803,544.77	6,803,544.77
Indirect costs based on rate multiplied by actual direct costs	420,075.97	1,020,531.72	1,252,532.59
2005-2006 Actual Indirect Costs	278,884.94	1,057,938.86	1,057,938.86
2003-2004 Fixed Carry Forward	-134,857.68	-180,180.52	-180,180.52
Total Indirect Costs	413,742.62	1,238,119.38	1,238,119.38
Over/(Under) Recovery	6,333.35	-217,587.66	14,413.21

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	278,884.94	1,057,938.86	1,057,938.86
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	6,333.35	-217,587.66	14,413.21
Total Projected Indirect 2007-2008 (Numerator)	272,551.59	1,275,526.52	1,043,525.65
Direct Costs	7,582,598.69	6,803,544.77	6,803,544.77
Rate for 2007-2008	3.59*	18.75*	15.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 75040
Form R0418

*** Final ***

Colon Community School District
400 Dallas Street
Colon, MI 49040-9318

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	218,820.16	921,834.45	921,834.45
2003-2004 Fixed Carryforward	-70,159.36	-222,636.18	-222,636.18
Total Indirect Costs	288,979.52	1,144,470.63	1,144,470.63
2003-2004 Direct Costs	7,001,913.49	6,298,899.20	6,298,899.20
2005-2006 Rate	4.13*	18.17*	18.17**

Comparison:			
2005-2006 Actual Direct Costs	6,399,982.11	5,748,483.03	5,748,483.03
Indirect costs based on rate multiplied by actual direct costs	264,319.26	862,272.45	1,044,499.37
2005-2006 Actual Indirect Costs	265,041.18	916,540.26	916,540.26
2003-2004 Fixed Carry Forward	-70,159.36	-222,636.18	-222,636.18
Total Indirect Costs	335,200.54	1,139,176.44	1,139,176.44
Over/(Under) Recovery	-70,881.28	-276,903.99	-94,677.07

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	265,041.18	916,540.26	916,540.26
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-70,881.28	-276,903.99	-94,677.07
Total Projected Indirect 2007-2008 (Numerator)	335,922.46	1,193,444.25	1,011,217.33
Direct Costs	6,399,982.11	5,748,483.03	5,748,483.03
Rate for 2007-2008	5.25*	20.76*	17.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 75050
Form R0418

*** Final ***

Constantine Public School District
664 Canaris St
Constantine, MI 49042

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	317,913.86	1,197,327.76	1,197,327.76
2003-2004 Fixed Carryforward	0.00	-321,163.33	-321,163.33
Total Indirect Costs	317,913.86	1,518,491.09	1,518,491.09
2003-2004 Direct Costs	11,382,656.05	10,503,242.15	10,503,242.15
2005-2006 Rate	2.79*	14.46*	14.46**

Comparison:			
2005-2006 Actual Direct Costs	11,323,897.90	10,245,856.49	10,245,856.49
Indirect costs based on rate multiplied by actual direct costs	315,936.75	1,481,550.85	1,481,550.85
2005-2006 Actual Indirect Costs	385,966.42	1,464,007.83	1,464,007.83
2003-2004 Fixed Carry Forward	0.00	-321,163.33	-321,163.33
Total Indirect Costs	385,966.42	1,785,171.16	1,785,171.16
Over/(Under) Recovery	-70,029.67	-303,620.31	-303,620.31

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	385,966.42	1,464,007.83	1,464,007.83
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-70,029.67	-303,620.31	-303,620.31
Total Projected Indirect 2007-2008 (Numerator)	455,996.09	1,767,628.14	1,767,628.14
Direct Costs	11,323,897.90	10,245,856.49	10,245,856.49
Rate for 2007-2008	4.03*	17.25*	17.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 75060
Form R0418

*** Final ***

Mendon Community School District
148 Kirby Road
Mendon, MI 49072

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	184,451.25	767,345.65	767,345.65
2003-2004 Fixed Carryforward	-52,126.01	-116,463.39	-116,463.39
Total Indirect Costs	236,577.26	883,809.04	883,809.04
2003-2004 Direct Costs	5,319,196.15	4,736,301.75	4,736,301.75
2005-2006 Rate	4.45*	18.66*	18.66**

Comparison:			
2005-2006 Actual Direct Costs	5,626,307.17	4,960,830.72	4,960,830.72
Indirect costs based on rate multiplied by actual direct costs	250,370.67	744,124.61	925,691.01
2005-2006 Actual Indirect Costs	199,343.00	864,819.45	864,819.45
2003-2004 Fixed Carry Forward	-52,126.01	-116,463.39	-116,463.39
Total Indirect Costs	251,469.01	981,282.84	981,282.84
Over/(Under) Recovery	-1,098.34	-237,158.23	-55,591.83

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	199,343.00	864,819.45	864,819.45
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-1,098.34	-237,158.23	-55,591.83
Total Projected Indirect 2007-2008 (Numerator)	200,441.34	1,101,977.68	920,411.28
Direct Costs	5,626,307.17	4,960,830.72	4,960,830.72
Rate for 2007-2008	3.56*	22.21*	18.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 75070
Form R0418

*** Final ***

White Pigeon Community Schools
410 E. Prairie Avenue
White Pigeon, MI 49099-8150

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	230,346.53	877,320.99	877,320.99
2003-2004 Fixed Carryforward	-93,393.22	-91,282.20	-91,282.20
Total Indirect Costs	323,739.75	968,603.19	968,603.19
2003-2004 Direct Costs	7,092,462.54	6,445,488.08	6,445,488.08
2005-2006 Rate	4.56*	15.03*	15.03**

Comparison:			
2005-2006 Actual Direct Costs	7,028,774.26	6,291,096.49	6,291,096.49
Indirect costs based on rate multiplied by actual direct costs	320,512.11	943,664.47	945,551.80
2005-2006 Actual Indirect Costs	220,443.35	958,121.12	958,121.12
2003-2004 Fixed Carry Forward	-93,393.22	-91,282.20	-91,282.20
Total Indirect Costs	313,836.57	1,049,403.32	1,049,403.32
Over/(Under) Recovery	6,675.54	-105,738.85	-103,851.52

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	220,443.35	958,121.12	958,121.12
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	6,675.54	-105,738.85	-103,851.52
Total Projected Indirect 2007-2008 (Numerator)	213,767.81	1,063,859.97	1,061,972.64
Direct Costs	7,028,774.26	6,291,096.49	6,291,096.49
Rate for 2007-2008	3.04*	16.91*	16.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 75080
Form R0418

Three Rivers Community Schools
851 6th Avenue
Three Rivers, MI 49093-9406

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	680,098.13	3,792,355.92	3,792,355.92
2003-2004 Fixed Carryforward	-406,681.67	-1,239,545.16	-1,239,545.16
Total Indirect Costs	1,086,779.80	5,031,901.08	5,031,901.08
2003-2004 Direct Costs	23,641,185.33	20,528,927.54	20,528,927.54
2005-2006 Rate	4.60*	24.51*	24.51**

Comparison:			
2005-2006 Actual Direct Costs	24,022,496.12	21,134,279.33	21,134,279.33
Indirect costs based on rate multiplied by actual direct costs	1,105,034.82	3,170,141.90	5,180,011.86
2005-2006 Actual Indirect Costs	1,010,888.28	3,899,105.07	3,899,105.07
2003-2004 Fixed Carry Forward	-406,681.67	-1,239,545.16	-1,239,545.16
Total Indirect Costs	1,417,569.95	5,138,650.23	5,138,650.23
Over/(Under) Recovery	-312,535.13	-1,968,508.33	41,361.63

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,010,888.28	3,899,105.07	3,899,105.07
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-312,535.13	-1,968,508.33	41,361.63
Total Projected Indirect 2007-2008 (Numerator)	1,323,423.41	5,867,613.40	3,857,743.44
Direct Costs	24,022,496.12	21,134,279.33	21,134,279.33
Rate for 2007-2008	5.51*	27.76*	18.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 75100
Form R0418

*** Final ***

Nottawa Community School
26438 M-86
Sturgis, MI 49091-9319

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	30,215.66	142,328.57	142,328.57
2003-2004 Fixed Carryforward	-16,765.45	-25,122.52	-25,122.52
Total Indirect Costs	46,981.11	167,451.09	167,451.09
2003-2004 Direct Costs	1,241,888.90	1,129,775.99	1,129,775.99
2005-2006 Rate	3.78*	14.82*	14.82**

Comparison:			
2005-2006 Actual Direct Costs	1,152,975.80	1,046,305.58	1,046,305.58
Indirect costs based on rate multiplied by actual direct costs	43,582.49	155,062.49	155,062.49
2005-2006 Actual Indirect Costs	33,654.20	140,324.42	140,324.42
2003-2004 Fixed Carry Forward	-16,765.45	-25,122.52	-25,122.52
Total Indirect Costs	50,419.65	165,446.94	165,446.94
Over/(Under) Recovery	-6,837.16	-10,384.45	-10,384.45

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	33,654.20	140,324.42	140,324.42
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-6,837.16	-10,384.45	-10,384.45
Total Projected Indirect 2007-2008 (Numerator)	40,491.36	150,708.87	150,708.87
Direct Costs	1,152,975.80	1,046,305.58	1,046,305.58
Rate for 2007-2008	3.51*	14.40*	14.40**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 76000
Form R0418

Sanilac ISD
175 East Aitken Road
Peck, MI 48466-9608

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	499,560.85	933,904.63	933,904.63
2003-2004 Fixed Carryforward	186,963.47	-406,313.87	-406,313.87
Total Indirect Costs	312,597.38	1,340,218.50	1,340,218.50
2003-2004 Direct Costs	7,910,182.15	7,475,838.37	7,475,838.37
2005-2006 Rate	3.95*	17.93*	17.93**

Comparison:			
2005-2006 Actual Direct Costs	7,751,519.22	7,287,901.30	7,287,901.30
Indirect costs based on rate multiplied by actual direct costs	306,185.01	1,093,185.20	1,306,720.70
2005-2006 Actual Indirect Costs	520,500.15	984,118.07	984,118.07
2003-2004 Fixed Carry Forward	186,963.47	-406,313.87	-406,313.87
Total Indirect Costs	333,536.68	1,390,431.94	1,390,431.94
Over/(Under) Recovery	-27,351.67	-297,246.74	-83,711.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	520,500.15	984,118.07	984,118.07
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-27,351.67	-297,246.74	-83,711.24
Total Projected Indirect 2007-2008 (Numerator)	547,851.82	1,281,364.81	1,067,829.31
Direct Costs	7,751,519.22	7,287,901.30	7,287,901.30
Rate for 2007-2008	7.07*	17.58*	14.65**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 76060
Form R0418

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416-0160

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	316,398.96	1,432,824.37	1,432,824.37
2003-2004 Fixed Carryforward	0.00	-804,586.48	-804,586.48
Total Indirect Costs	316,398.96	2,237,410.85	2,237,410.85
2003-2004 Direct Costs	7,861,679.24	6,745,253.83	6,745,253.83
2005-2006 Rate	4.02*	33.17*	33.17**

Comparison:			
2005-2006 Actual Direct Costs	8,025,104.16	7,107,260.36	7,107,260.36
Indirect costs based on rate multiplied by actual direct costs	322,609.19	1,066,089.05	1,776,815.09
2005-2006 Actual Indirect Costs	307,020.26	1,224,864.06	1,224,864.06
2003-2004 Fixed Carry Forward	0.00	-804,586.48	-804,586.48
Total Indirect Costs	307,020.26	2,029,450.54	2,029,450.54
Over/(Under) Recovery	15,588.93	-963,361.49	-252,635.45

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	307,020.26	1,224,864.06	1,224,864.06
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	15,588.93	-963,361.49	-252,635.45
Total Projected Indirect 2007-2008 (Numerator)	291,431.33	2,188,225.55	1,477,499.51
Direct Costs	8,025,104.16	7,107,260.36	7,107,260.36
Rate for 2007-2008	3.63*	30.79*	20.79**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 76070
Form R0418

Carsonville-Port Sanilac School District
100 N. Goetze Road
Carsonville, MI 48419-9745

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	103,904.34	637,176.59	637,176.59
2003-2004 Fixed Carryforward	33,073.94	-183,508.26	-183,508.26
Total Indirect Costs	70,830.40	820,684.85	820,684.85
2003-2004 Direct Costs	4,546,681.13	4,013,408.88	4,013,408.88
2005-2006 Rate	1.56*	20.45*	20.45**

Comparison:			
2005-2006 Actual Direct Costs	4,991,109.49	4,458,103.90	4,458,103.90
Indirect costs based on rate multiplied by actual direct costs	77,861.31	668,715.59	911,682.25
2005-2006 Actual Indirect Costs	126,286.95	659,292.54	659,292.54
2003-2004 Fixed Carry Forward	33,073.94	-183,508.26	-183,508.26
Total Indirect Costs	93,213.01	842,800.80	842,800.80
Over/(Under) Recovery	-15,351.70	-174,085.21	68,881.45

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	126,286.95	659,292.54	659,292.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-15,351.70	-174,085.21	68,881.45
Total Projected Indirect 2007-2008 (Numerator)	141,638.65	833,377.75	590,411.09
Direct Costs	4,991,109.49	4,458,103.90	4,458,103.90
Rate for 2007-2008	2.84*	18.69*	13.24**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 76080
Form R0418

Croswell-Lexington Community Schools
5407 E. Peck Road
Croswell, MI 48422-9108

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	492,245.84	2,343,800.33	2,343,800.33
2003-2004 Fixed Carryforward	-190,830.98	-393,721.92	-393,721.92
Total Indirect Costs	683,076.82	2,737,522.25	2,737,522.25
2003-2004 Direct Costs	16,874,119.88	15,022,565.39	15,022,565.39
2005-2006 Rate	4.05*	18.22*	18.22**

Comparison:			
2005-2006 Actual Direct Costs	18,013,085.82	16,165,989.26	16,165,989.26
Indirect costs based on rate multiplied by actual direct costs	729,529.98	2,424,898.39	2,945,443.24
2005-2006 Actual Indirect Costs	449,098.21	2,296,194.77	2,296,194.77
2003-2004 Fixed Carry Forward	-190,830.98	-393,721.92	-393,721.92
Total Indirect Costs	639,929.19	2,689,916.69	2,689,916.69
Over/(Under) Recovery	89,600.79	-265,018.30	255,526.55

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	449,098.21	2,296,194.77	2,296,194.77
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	89,600.79	-265,018.30	255,526.55
Total Projected Indirect 2007-2008 (Numerator)	359,497.42	2,561,213.07	2,040,668.22
Direct Costs	18,013,085.82	16,165,989.26	16,165,989.26
Rate for 2007-2008	2.00*	15.84*	12.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 76090
Form R0418

*** Final ***

Deckerville Community School District
2633 Black River Street
Deckerville, MI 48427-9320

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	28,247.55	541,277.87	541,277.87
2003-2004 Fixed Carryforward	-24,610.56	-41,227.87	-41,227.87
Total Indirect Costs	52,858.11	582,505.74	582,505.74
2003-2004 Direct Costs	6,137,986.63	5,624,956.31	5,624,956.31
2005-2006 Rate	0.86*	10.36*	10.36**

Comparison:			
2005-2006 Actual Direct Costs	6,305,931.06	5,778,176.39	5,778,176.39
Indirect costs based on rate multiplied by actual direct costs	54,231.01	598,619.07	598,619.07
2005-2006 Actual Indirect Costs	113,683.45	641,438.12	641,438.12
2003-2004 Fixed Carry Forward	-24,610.56	-41,227.87	-41,227.87
Total Indirect Costs	138,294.01	682,665.99	682,665.99
Over/(Under) Recovery	-84,063.00	-84,046.92	-84,046.92

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	113,683.45	641,438.12	641,438.12
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-84,063.00	-84,046.92	-84,046.92
Total Projected Indirect 2007-2008 (Numerator)	197,746.45	725,485.04	725,485.04
Direct Costs	6,305,931.06	5,778,176.39	5,778,176.39
Rate for 2007-2008	3.14*	12.56*	12.56**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 76140
Form R0418

Marlette Community Schools
3051 Moore Street
Marlette, MI 48453-1399

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	323,024.19	1,149,660.59	1,149,660.59
2003-2004 Fixed Carryforward	-69,280.40	-98,269.98	-98,269.98
Total Indirect Costs	392,304.59	1,247,930.57	1,247,930.57
2003-2004 Direct Costs	10,026,456.78	9,199,820.38	9,199,820.38
2005-2006 Rate	3.91*	13.56*	13.56**

Comparison:			
2005-2006 Actual Direct Costs	10,710,232.68	9,758,505.89	9,758,505.89
Indirect costs based on rate multiplied by actual direct costs	418,770.10	1,323,253.40	1,323,253.40
2005-2006 Actual Indirect Costs	303,865.66	1,255,592.45	1,255,592.45
2003-2004 Fixed Carry Forward	-69,280.40	-98,269.98	-98,269.98
Total Indirect Costs	373,146.06	1,353,862.43	1,353,862.43
Over/(Under) Recovery	45,624.04	-30,609.03	-30,609.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	303,865.66	1,255,592.45	1,255,592.45
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	45,624.04	-30,609.03	-30,609.03
Total Projected Indirect 2007-2008 (Numerator)	258,241.62	1,286,201.48	1,286,201.48
Direct Costs	10,710,232.68	9,758,505.89	9,758,505.89
Rate for 2007-2008	2.41*	13.18*	13.18**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 76180
Form R0418

Peck Community School District
222 E. Lapeer Street
Peck, MI 48466-9645

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,239.53	420,517.54	420,517.54
2003-2004 Fixed Carryforward	4,062.47	15,384.28	15,384.28
Total Indirect Costs	-2,822.94	405,133.26	405,133.26
2003-2004 Direct Costs	4,418,335.12	3,999,057.11	3,999,057.11
2005-2006 Rate	0.00*	10.13*	10.13**

Comparison:			
2005-2006 Actual Direct Costs	4,600,714.82	4,184,232.41	4,184,232.41
Indirect costs based on rate multiplied by actual direct costs	0.00	423,862.74	423,862.74
2005-2006 Actual Indirect Costs	769.18	417,251.59	417,251.59
2003-2004 Fixed Carry Forward	4,062.47	15,384.28	15,384.28
Total Indirect Costs	-3,293.29	401,867.31	401,867.31
Over/(Under) Recovery	0.00	21,995.43	21,995.43

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	769.18	417,251.59	417,251.59
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	21,995.43	21,995.43
Total Projected Indirect 2007-2008 (Numerator)	769.18	395,256.16	395,256.16
Direct Costs	4,600,714.82	4,184,232.41	4,184,232.41
Rate for 2007-2008	0.02*	9.45*	9.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 76210
Form R0418

*** Final ***

Sandusky Community School District
191 Pine Tree Lane
Sandusky, MI 48471

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	152,493.32	1,193,173.44	1,193,173.44
2003-2004 Fixed Carryforward	8,280.38	-101,972.25	-101,972.25
Total Indirect Costs	144,212.94	1,295,145.69	1,295,145.69
2003-2004 Direct Costs	10,283,219.39	9,242,539.27	9,242,539.27
2005-2006 Rate	1.40*	14.01*	14.01**

Comparison:			
2005-2006 Actual Direct Costs	10,313,022.09	9,166,470.74	9,166,470.74
Indirect costs based on rate multiplied by actual direct costs	144,382.31	1,284,222.55	1,284,222.55
2005-2006 Actual Indirect Costs	176,457.56	1,323,008.91	1,323,008.91
2003-2004 Fixed Carry Forward	8,280.38	-101,972.25	-101,972.25
Total Indirect Costs	168,177.18	1,424,981.16	1,424,981.16
Over/(Under) Recovery	-23,794.87	-140,758.61	-140,758.61

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	176,457.56	1,323,008.91	1,323,008.91
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-23,794.87	-140,758.61	-140,758.61
Total Projected Indirect 2007-2008 (Numerator)	200,252.43	1,463,767.52	1,463,767.52
Direct Costs	10,313,022.09	9,166,470.74	9,166,470.74
Rate for 2007-2008	1.94*	15.97*	15.97**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 77010
Form R0418

Manistique Area Schools
100 N. Cedar Street
Manistique, MI 49854-1248

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	196,879.44	1,432,369.65	1,432,369.65
2003-2004 Fixed Carryforward	11,873.37	-727,586.54	-727,586.54
Total Indirect Costs	185,006.07	2,159,956.19	2,159,956.19
2003-2004 Direct Costs	8,978,390.93	7,742,900.72	7,742,900.72
2005-2006 Rate	2.06*	27.90*	27.90**

Comparison:			
2005-2006 Actual Direct Costs	8,068,672.86	7,804,403.96	7,804,403.96
Indirect costs based on rate multiplied by actual direct costs	166,214.66	1,170,660.59	1,951,100.99
2005-2006 Actual Indirect Costs	207,843.28	472,112.18	472,112.18
2003-2004 Fixed Carry Forward	11,873.37	-727,586.54	-727,586.54
Total Indirect Costs	195,969.91	1,199,698.72	1,199,698.72
Over/(Under) Recovery	-29,755.25	-29,038.13	751,402.27

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	207,843.28	472,112.18	472,112.18
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-29,755.25	-29,038.13	751,402.27
Total Projected Indirect 2007-2008 (Numerator)	237,598.53	501,150.31	-279,290.09
Direct Costs	8,068,672.86	7,804,403.96	7,804,403.96
Rate for 2007-2008	2.94*	6.42*	0.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 78000
Form R0418

Shiawassee Regional ESD
1025 N. Shiawassee Street
Corunna, MI 48817-1151

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	937,890.22	1,381,968.96	1,381,968.96
2003-2004 Fixed Carryforward	-256,036.27	73,926.18	73,926.18
Total Indirect Costs	1,193,926.49	1,308,042.78	1,308,042.78
2003-2004 Direct Costs	16,567,460.78	16,123,382.04	16,123,382.04
2005-2006 Rate	7.21*	8.11*	8.11**

Comparison:			
2005-2006 Actual Direct Costs	17,844,376.48	17,371,063.12	17,371,063.12
Indirect costs based on rate multiplied by actual direct costs	1,286,579.54	1,408,793.22	1,408,793.22
2005-2006 Actual Indirect Costs	896,456.85	1,369,770.21	1,369,770.21
2003-2004 Fixed Carry Forward	-256,036.27	73,926.18	73,926.18
Total Indirect Costs	1,152,493.12	1,295,844.03	1,295,844.03
Over/(Under) Recovery	134,086.42	112,949.19	112,949.19

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	896,456.85	1,369,770.21	1,369,770.21
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	134,086.42	112,949.19	112,949.19
Total Projected Indirect 2007-2008 (Numerator)	762,370.43	1,256,821.02	1,256,821.02
Direct Costs	17,844,376.48	17,371,063.12	17,371,063.12
Rate for 2007-2008	4.27*	7.24*	7.24**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 78020
Form R0418

Byron Area Schools
312 W. Maple Street
Byron, MI 48418-9797

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	204,786.30	1,194,177.16	1,194,177.16
2003-2004 Fixed Carryforward	-65,722.79	-105,592.63	-105,592.63
Total Indirect Costs	270,509.09	1,299,769.79	1,299,769.79
2003-2004 Direct Costs	8,992,820.59	8,003,429.73	8,003,429.73
2005-2006 Rate	3.01*	16.24*	16.24**

Comparison:			
2005-2006 Actual Direct Costs	10,205,951.20	8,852,606.03	8,852,606.03
Indirect costs based on rate multiplied by actual direct costs	307,199.13	1,327,890.90	1,437,663.22
2005-2006 Actual Indirect Costs	175,035.63	1,528,380.80	1,528,380.80
2003-2004 Fixed Carry Forward	-65,722.79	-105,592.63	-105,592.63
Total Indirect Costs	240,758.42	1,633,973.43	1,633,973.43
Over/(Under) Recovery	66,440.71	-306,082.53	-196,310.21

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	175,035.63	1,528,380.80	1,528,380.80
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	66,440.71	-306,082.53	-196,310.21
Total Projected Indirect 2007-2008 (Numerator)	108,594.92	1,834,463.33	1,724,691.01
Direct Costs	10,205,951.20	8,852,606.03	8,852,606.03
Rate for 2007-2008	1.06*	20.72*	19.48**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 78030
Form R0418

Durand Area Schools
310 N. Saginaw Street
Durand, MI 48429-1237

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	290,473.79	1,507,100.54	1,507,100.54
2003-2004 Fixed Carryforward	-69,757.80	-31,427.23	-31,427.23
Total Indirect Costs	360,231.59	1,538,527.77	1,538,527.77
2003-2004 Direct Costs	14,941,446.94	13,724,820.19	13,724,820.19
2005-2006 Rate	2.41*	11.21*	11.21**

Comparison:			
2005-2006 Actual Direct Costs	13,992,556.71	12,676,757.70	12,676,757.70
Indirect costs based on rate multiplied by actual direct costs	337,220.62	1,421,064.54	1,421,064.54
2005-2006 Actual Indirect Costs	441,611.51	1,757,410.52	1,757,410.52
2003-2004 Fixed Carry Forward	-69,757.80	-31,427.23	-31,427.23
Total Indirect Costs	511,369.31	1,788,837.75	1,788,837.75
Over/(Under) Recovery	-174,148.69	-367,773.21	-367,773.21

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	441,611.51	1,757,410.52	1,757,410.52
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-174,148.69	-367,773.21	-367,773.21
Total Projected Indirect 2007-2008 (Numerator)	615,760.20	2,125,183.73	2,125,183.73
Direct Costs	13,992,556.71	12,676,757.70	12,676,757.70
Rate for 2007-2008	4.40*	16.76*	16.76**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 78040
Form R0418

Laingsburg Community School District
205 S. Woodhull St.
Laingsburg, MI 48848-9765

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	331,058.96	1,332,894.23	1,332,894.23
2003-2004 Fixed Carryforward	-37,938.26	-305,500.46	-305,500.46
Total Indirect Costs	368,997.22	1,638,394.69	1,638,394.69
2003-2004 Direct Costs	9,244,113.73	8,242,278.46	8,242,278.46
2005-2006 Rate	3.99*	19.88*	19.88**

Comparison:			
2005-2006 Actual Direct Costs	9,459,409.65	8,430,014.56	8,430,014.56
Indirect costs based on rate multiplied by actual direct costs	377,430.45	1,264,502.18	1,675,886.89
2005-2006 Actual Indirect Costs	325,205.16	1,354,600.25	1,354,600.25
2003-2004 Fixed Carry Forward	-37,938.26	-305,500.46	-305,500.46
Total Indirect Costs	363,143.42	1,660,100.71	1,660,100.71
Over/(Under) Recovery	14,287.03	-395,598.53	15,786.18

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	325,205.16	1,354,600.25	1,354,600.25
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	14,287.03	-395,598.53	15,786.18
Total Projected Indirect 2007-2008 (Numerator)	310,918.13	1,750,198.78	1,338,814.07
Direct Costs	9,459,409.65	8,430,014.56	8,430,014.56
Rate for 2007-2008	3.29*	20.76*	15.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 78060
Form R0418

Morrice Area Schools
111 Mason Street
Morrice, MI 48857-9620

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	13,945.93	573,023.41	573,023.41
2003-2004 Fixed Carryforward	0.00	-79,307.70	-79,307.70
Total Indirect Costs	13,945.93	652,331.11	652,331.11
2003-2004 Direct Costs	5,385,137.42	4,826,059.94	4,826,059.94
2005-2006 Rate	0.26*	13.52*	13.52**

Comparison:			
2005-2006 Actual Direct Costs	5,148,800.88	4,654,184.01	4,654,184.01
Indirect costs based on rate multiplied by actual direct costs	13,386.88	629,245.68	629,245.68
2005-2006 Actual Indirect Costs	33,376.43	527,993.30	527,993.30
2003-2004 Fixed Carry Forward	0.00	-79,307.70	-79,307.70
Total Indirect Costs	33,376.43	607,301.00	607,301.00
Over/(Under) Recovery	-19,989.55	21,944.68	21,944.68

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	33,376.43	527,993.30	527,993.30
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-19,989.55	21,944.68	21,944.68
Total Projected Indirect 2007-2008 (Numerator)	53,365.98	506,048.62	506,048.62
Direct Costs	5,148,800.88	4,654,184.01	4,654,184.01
Rate for 2007-2008	1.04*	10.87*	10.87**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 78070
Form R0418

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460-0339

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	186,086.64	702,058.77	702,058.77
2003-2004 Fixed Carryforward	-182,907.10	-221,587.87	-221,587.87
Total Indirect Costs	368,993.74	923,646.64	923,646.64
2003-2004 Direct Costs	5,299,234.70	4,783,262.57	4,783,262.57
2005-2006 Rate	6.96*	19.31*	19.31**

Comparison:			
2005-2006 Actual Direct Costs	5,638,106.16	5,077,499.83	5,077,499.83
Indirect costs based on rate multiplied by actual direct costs	392,412.19	761,624.97	980,465.22
2005-2006 Actual Indirect Costs	237,855.42	798,461.75	798,461.75
2003-2004 Fixed Carry Forward	-182,907.10	-221,587.87	-221,587.87
Total Indirect Costs	420,762.52	1,020,049.62	1,020,049.62
Over/(Under) Recovery	-28,350.33	-258,424.65	-39,584.40

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	237,855.42	798,461.75	798,461.75
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-28,350.33	-258,424.65	-39,584.40
Total Projected Indirect 2007-2008 (Numerator)	266,205.75	1,056,886.40	838,046.15
Direct Costs	5,638,106.16	5,077,499.83	5,077,499.83
Rate for 2007-2008	4.72*	20.82*	16.51**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 78080
Form R0418

Perry Public School District
P.O. Box 900
Perry, MI 48872-0900

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	222,525.02	1,762,587.59	1,762,587.59
2003-2004 Fixed Carryforward	0.00	-89,798.83	-89,798.83
Total Indirect Costs	222,525.02	1,852,386.42	1,852,386.42
2003-2004 Direct Costs	14,097,196.46	12,557,133.89	12,557,133.89
2005-2006 Rate	1.58*	14.75*	14.75**

Comparison:			
2005-2006 Actual Direct Costs	14,061,023.09	12,596,302.88	12,596,302.88
Indirect costs based on rate multiplied by actual direct costs	222,164.16	1,857,954.67	1,857,954.67
2005-2006 Actual Indirect Costs	316,749.20	1,781,469.41	1,781,469.41
2003-2004 Fixed Carry Forward	0.00	-89,798.83	-89,798.83
Total Indirect Costs	316,749.20	1,871,268.24	1,871,268.24
Over/(Under) Recovery	-94,585.04	-13,313.57	-13,313.57

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	316,749.20	1,781,469.41	1,781,469.41
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-94,585.04	-13,313.57	-13,313.57
Total Projected Indirect 2007-2008 (Numerator)	411,334.24	1,794,782.98	1,794,782.98
Direct Costs	14,061,023.09	12,596,302.88	12,596,302.88
Rate for 2007-2008	2.93*	14.25*	14.25**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 78100
Form R0418

Corunna Public School District
124 N. Shiawassee Street
Corunna, MI 48817-1436

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	605,100.96	2,320,241.95	2,320,241.95
2003-2004 Fixed Carryforward	-343,394.43	-303,266.67	-303,266.67
Total Indirect Costs	948,495.39	2,623,508.62	2,623,508.62
2003-2004 Direct Costs	15,692,977.19	13,977,836.20	13,977,836.20
2005-2006 Rate	6.04*	18.77*	18.77**

Comparison:			
2005-2006 Actual Direct Costs	17,451,410.05	15,471,144.78	15,471,144.78
Indirect costs based on rate multiplied by actual direct costs	1,054,065.17	2,320,671.72	2,903,933.88
2005-2006 Actual Indirect Costs	541,704.74	2,521,970.01	2,521,970.01
2003-2004 Fixed Carry Forward	-343,394.43	-303,266.67	-303,266.67
Total Indirect Costs	885,099.17	2,825,236.68	2,825,236.68
Over/(Under) Recovery	168,966.00	-504,564.96	78,697.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	541,704.74	2,521,970.01	2,521,970.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	168,966.00	-504,564.96	78,697.20
Total Projected Indirect 2007-2008 (Numerator)	372,738.74	3,026,534.97	2,443,272.81
Direct Costs	17,451,410.05	15,471,144.78	15,471,144.78
Rate for 2007-2008	2.14*	19.56*	15.79**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 78110
Form R0418

Owosso Public Schools
P.O. Box 340
Owosso, MI 48867-0340

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,009,616.32	3,839,429.05	3,839,429.05
2003-2004 Fixed Carryforward	-208,151.73	-129,764.76	-129,764.76
Total Indirect Costs	1,217,768.05	3,969,193.81	3,969,193.81
2003-2004 Direct Costs	29,501,308.01	26,671,495.28	26,671,495.28
2005-2006 Rate	4.13*	14.88*	14.88**

Comparison:			
2005-2006 Actual Direct Costs	30,994,341.46	27,804,527.57	27,804,527.57
Indirect costs based on rate multiplied by actual direct costs	1,280,066.30	4,137,313.70	4,137,313.70
2005-2006 Actual Indirect Costs	915,118.99	4,104,932.88	4,104,932.88
2003-2004 Fixed Carry Forward	-208,151.73	-129,764.76	-129,764.76
Total Indirect Costs	1,123,270.72	4,234,697.64	4,234,697.64
Over/(Under) Recovery	156,795.58	-97,383.94	-97,383.94

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	915,118.99	4,104,932.88	4,104,932.88
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	156,795.58	-97,383.94	-97,383.94
Total Projected Indirect 2007-2008 (Numerator)	758,323.41	4,202,316.82	4,202,316.82
Direct Costs	30,994,341.46	27,804,527.57	27,804,527.57
Rate for 2007-2008	2.45*	15.11*	15.11**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 79000
Form R0418

Tuscola ISD
1385 Cleaver Road
Caro, MI 48723-9378

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	907,505.93	1,827,079.32	1,827,079.32
2003-2004 Fixed Carryforward	-490,229.42	-271,902.56	-271,902.56
Total Indirect Costs	1,397,735.35	2,098,981.88	2,098,981.88
2003-2004 Direct Costs	18,276,078.59	17,356,505.20	17,356,505.20
2005-2006 Rate	7.65*	12.09*	12.09**

Comparison:			
2005-2006 Actual Direct Costs	19,949,928.11	18,894,713.97	18,894,713.97
Indirect costs based on rate multiplied by actual direct costs	1,526,169.50	2,284,370.92	2,284,370.92
2005-2006 Actual Indirect Costs	828,911.69	1,884,125.83	1,884,125.83
2003-2004 Fixed Carry Forward	-490,229.42	-271,902.56	-271,902.56
Total Indirect Costs	1,319,141.11	2,156,028.39	2,156,028.39
Over/(Under) Recovery	207,028.39	128,342.53	128,342.53

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	828,911.69	1,884,125.83	1,884,125.83
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	207,028.39	128,342.53	128,342.53
Total Projected Indirect 2007-2008 (Numerator)	621,883.30	1,755,783.30	1,755,783.30
Direct Costs	19,949,928.11	18,894,713.97	18,894,713.97
Rate for 2007-2008	3.12*	9.29*	9.29**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 79010
Form R0418

Akron-Fairgrove Schools
P.O. Box 217
Fairgrove, MI 48733-0217

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	53,151.59	449,970.59	449,970.59
2003-2004 Fixed Carryforward	4,614.82	-48,297.30	-48,297.30
Total Indirect Costs	48,536.77	498,267.89	498,267.89
2003-2004 Direct Costs	3,667,620.93	3,270,801.93	3,270,801.93
2005-2006 Rate	1.32*	15.23*	15.23**

Comparison:			
2005-2006 Actual Direct Costs	3,131,570.16	2,692,673.74	2,692,673.74
Indirect costs based on rate multiplied by actual direct costs	41,336.73	403,901.06	410,094.21
2005-2006 Actual Indirect Costs	62,036.95	500,933.37	500,933.37
2003-2004 Fixed Carry Forward	4,614.82	-48,297.30	-48,297.30
Total Indirect Costs	57,422.13	549,230.67	549,230.67
Over/(Under) Recovery	-16,085.40	-145,329.61	-139,136.46

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	62,036.95	500,933.37	500,933.37
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-16,085.40	-145,329.61	-139,136.46
Total Projected Indirect 2007-2008 (Numerator)	78,122.35	646,262.98	640,069.83
Direct Costs	3,131,570.16	2,692,673.74	2,692,673.74
Rate for 2007-2008	2.49*	24.00*	23.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 79020
Form R0418

Caro Community Schools
301 N. Hooper Street
Caro, MI 48723-1474

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	308,857.28	2,017,513.00	2,017,513.00
2003-2004 Fixed Carryforward	-82,288.86	-393,890.08	-393,890.08
Total Indirect Costs	391,146.14	2,411,403.08	2,411,403.08
2003-2004 Direct Costs	17,467,426.32	15,758,770.60	15,758,770.60
2005-2006 Rate	2.24*	15.30*	15.30**

Comparison:			
2005-2006 Actual Direct Costs	16,545,105.83	15,055,181.84	15,055,181.84
Indirect costs based on rate multiplied by actual direct costs	370,610.37	2,258,277.28	2,303,442.82
2005-2006 Actual Indirect Costs	280,450.84	1,770,374.83	1,770,374.83
2003-2004 Fixed Carry Forward	-82,288.86	-393,890.08	-393,890.08
Total Indirect Costs	362,739.70	2,164,264.91	2,164,264.91
Over/(Under) Recovery	7,870.67	94,012.37	139,177.91

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	280,450.84	1,770,374.83	1,770,374.83
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	7,870.67	94,012.37	139,177.91
Total Projected Indirect 2007-2008 (Numerator)	272,580.17	1,676,362.46	1,631,196.92
Direct Costs	16,545,105.83	15,055,181.84	15,055,181.84
Rate for 2007-2008	1.65*	11.13*	10.83**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 79030
Form R0418

Cass City Public Schools
4868 N. Seeger Street
Cass City, MI 48726-9401

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	51,392.53	1,048,996.07	1,048,996.07
2003-2004 Fixed Carryforward	-42,531.72	127,744.82	127,744.82
Total Indirect Costs	93,924.25	921,251.25	921,251.25
2003-2004 Direct Costs	11,076,013.08	10,078,409.54	10,078,409.54
2005-2006 Rate	0.85*	9.14*	9.14**

Comparison:			
2005-2006 Actual Direct Costs	12,666,838.56	11,507,570.73	11,507,570.73
Indirect costs based on rate multiplied by actual direct costs	107,668.13	1,051,791.96	1,051,791.96
2005-2006 Actual Indirect Costs	49,488.81	1,208,756.64	1,208,756.64
2003-2004 Fixed Carry Forward	-42,531.72	127,744.82	127,744.82
Total Indirect Costs	92,020.53	1,081,011.82	1,081,011.82
Over/(Under) Recovery	15,647.60	-29,219.86	-29,219.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	49,488.81	1,208,756.64	1,208,756.64
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	15,647.60	-29,219.86	-29,219.86
Total Projected Indirect 2007-2008 (Numerator)	33,841.21	1,237,976.50	1,237,976.50
Direct Costs	12,666,838.56	11,507,570.73	11,507,570.73
Rate for 2007-2008	0.27*	10.76*	10.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 79080
Form R0418

*** Final ***

Kingston Community School District
5790 State Street
Kingston, MI 48741-9524

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	124,056.00	740,053.41	740,053.41
2003-2004 Fixed Carryforward	-118,690.76	-130,743.43	-130,743.43
Total Indirect Costs	242,746.76	870,796.84	870,796.84
2003-2004 Direct Costs	5,365,237.27	4,749,239.86	4,749,239.86
2005-2006 Rate	4.52*	18.34*	18.34**

Comparison:			
2005-2006 Actual Direct Costs	5,309,425.42	4,644,014.49	4,644,014.49
Indirect costs based on rate multiplied by actual direct costs	239,986.03	696,602.17	851,712.26
2005-2006 Actual Indirect Costs	154,913.96	820,324.89	820,324.89
2003-2004 Fixed Carry Forward	-118,690.76	-130,743.43	-130,743.43
Total Indirect Costs	273,604.72	951,068.32	951,068.32
Over/(Under) Recovery	-33,618.69	-254,466.15	-99,356.06

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	154,913.96	820,324.89	820,324.89
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-33,618.69	-254,466.15	-99,356.06
Total Projected Indirect 2007-2008 (Numerator)	188,532.65	1,074,791.04	919,680.95
Direct Costs	5,309,425.42	4,644,014.49	4,644,014.49
Rate for 2007-2008	3.55*	23.14*	19.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 79090
Form R0418

*** Final ***

Mayville Community School District
6250 Fulton Street
Mayville, MI 48744-9103

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	260,873.84	1,064,686.08	1,064,686.08
2003-2004 Fixed Carryforward	17,880.42	-21,488.86	-21,488.86
Total Indirect Costs	242,993.42	1,086,174.94	1,086,174.94
2003-2004 Direct Costs	8,735,307.02	7,931,494.78	7,931,494.78
2005-2006 Rate	2.78*	13.69*	13.69**

Comparison:			
2005-2006 Actual Direct Costs	8,384,949.30	7,604,855.22	7,604,855.22
Indirect costs based on rate multiplied by actual direct costs	233,101.59	1,041,104.68	1,041,104.68
2005-2006 Actual Indirect Costs	247,350.10	1,027,444.18	1,027,444.18
2003-2004 Fixed Carry Forward	17,880.42	-21,488.86	-21,488.86
Total Indirect Costs	229,469.68	1,048,933.04	1,048,933.04
Over/(Under) Recovery	3,631.91	-7,828.36	-7,828.36

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	247,350.10	1,027,444.18	1,027,444.18
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	3,631.91	-7,828.36	-7,828.36
Total Projected Indirect 2007-2008 (Numerator)	243,718.19	1,035,272.54	1,035,272.54
Direct Costs	8,384,949.30	7,604,855.22	7,604,855.22
Rate for 2007-2008	2.91*	13.61*	13.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 79100
Form R0418

*** Final ***

Millington Community Schools
8780 Dean Drive
Millington, MI 48746-2500

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	339,846.97	1,632,443.70	1,632,443.70
2003-2004 Fixed Carryforward	-127,531.64	-214,220.15	-214,220.15
Total Indirect Costs	467,378.61	1,846,663.85	1,846,663.85
2003-2004 Direct Costs	11,773,907.09	10,481,310.36	10,481,310.36
2005-2006 Rate	3.97*	17.62*	17.62**

Comparison:			
2005-2006 Actual Direct Costs	12,328,472.19	10,948,356.68	10,948,356.68
Indirect costs based on rate multiplied by actual direct costs	489,440.35	1,642,253.50	1,929,100.45
2005-2006 Actual Indirect Costs	372,738.98	1,752,854.49	1,752,854.49
2003-2004 Fixed Carry Forward	-127,531.64	-214,220.15	-214,220.15
Total Indirect Costs	500,270.62	1,967,074.64	1,967,074.64
Over/(Under) Recovery	-10,830.27	-324,821.14	-37,974.19

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	372,738.98	1,752,854.49	1,752,854.49
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-10,830.27	-324,821.14	-37,974.19
Total Projected Indirect 2007-2008 (Numerator)	383,569.25	2,077,675.63	1,790,828.68
Direct Costs	12,328,472.19	10,948,356.68	10,948,356.68
Rate for 2007-2008	3.11*	18.98*	16.36**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 79110
Form R0418

Reese Public Schools
P.O. Box 389
Reese, MI 48757-0389

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	221,035.79	1,118,654.44	1,118,654.44
2003-2004 Fixed Carryforward	-134,557.35	-135,434.00	-135,434.00
Total Indirect Costs	355,593.14	1,254,088.44	1,254,088.44
2003-2004 Direct Costs	8,229,448.28	7,331,829.63	7,331,829.63
2005-2006 Rate	4.32*	17.10*	17.10**

Comparison:			
2005-2006 Actual Direct Costs	8,449,326.56	7,540,015.30	7,540,015.30
Indirect costs based on rate multiplied by actual direct costs	365,010.91	1,131,002.30	1,289,342.62
2005-2006 Actual Indirect Costs	225,047.21	1,134,358.47	1,134,358.47
2003-2004 Fixed Carry Forward	-134,557.35	-135,434.00	-135,434.00
Total Indirect Costs	359,604.56	1,269,792.47	1,269,792.47
Over/(Under) Recovery	5,406.35	-138,790.17	19,550.15

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	225,047.21	1,134,358.47	1,134,358.47
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	5,406.35	-138,790.17	19,550.15
Total Projected Indirect 2007-2008 (Numerator)	219,640.86	1,273,148.64	1,114,808.32
Direct Costs	8,449,326.56	7,540,015.30	7,540,015.30
Rate for 2007-2008	2.60*	16.89*	14.79**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 79145
Form R0418

Unionville-Sebewaing Area S.D.
2203 Wildner Road
Sebewaing, MI 48759-9506

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	252,433.91	1,024,916.64	1,024,916.64
2003-2004 Fixed Carryforward	-62,116.40	-257,844.40	-257,844.40
Total Indirect Costs	314,550.31	1,282,761.04	1,282,761.04
2003-2004 Direct Costs	6,552,631.00	5,780,148.27	5,780,148.27
2005-2006 Rate	4.80*	22.19*	22.19**

Comparison:			
2005-2006 Actual Direct Costs	7,028,985.58	6,172,761.03	6,172,761.03
Indirect costs based on rate multiplied by actual direct costs	337,391.31	925,914.15	1,369,735.67
2005-2006 Actual Indirect Costs	300,104.26	1,156,328.81	1,156,328.81
2003-2004 Fixed Carry Forward	-62,116.40	-257,844.40	-257,844.40
Total Indirect Costs	362,220.66	1,414,173.21	1,414,173.21
Over/(Under) Recovery	-24,829.35	-488,259.06	-44,437.54

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	300,104.26	1,156,328.81	1,156,328.81
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-24,829.35	-488,259.06	-44,437.54
Total Projected Indirect 2007-2008 (Numerator)	324,933.61	1,644,587.87	1,200,766.35
Direct Costs	7,028,985.58	6,172,761.03	6,172,761.03
Rate for 2007-2008	4.62*	26.64*	19.45**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 79150
Form R0418

Vassar Public Schools
220 Athletic Street
Vassar, MI 48768-1205

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	227,698.46	1,466,085.56	1,466,085.56
2003-2004 Fixed Carryforward	-143,809.79	-297,668.18	-297,668.18
Total Indirect Costs	371,508.25	1,763,753.74	1,763,753.74
2003-2004 Direct Costs	14,264,444.74	13,026,057.64	13,026,057.64
2005-2006 Rate	2.60*	13.54*	13.54**

Comparison:			
2005-2006 Actual Direct Costs	14,943,141.81	13,665,977.88	13,665,977.88
Indirect costs based on rate multiplied by actual direct costs	388,521.69	1,850,373.40	1,850,373.40
2005-2006 Actual Indirect Costs	317,825.01	1,594,988.94	1,594,988.94
2003-2004 Fixed Carry Forward	-143,809.79	-297,668.18	-297,668.18
Total Indirect Costs	461,634.80	1,892,657.12	1,892,657.12
Over/(Under) Recovery	-73,113.11	-42,283.72	-42,283.72

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	317,825.01	1,594,988.94	1,594,988.94
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-73,113.11	-42,283.72	-42,283.72
Total Projected Indirect 2007-2008 (Numerator)	390,938.12	1,637,272.66	1,637,272.66
Direct Costs	14,943,141.81	13,665,977.88	13,665,977.88
Rate for 2007-2008	2.62*	11.98*	11.98**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80000
Form R0418

Van Buren ISD
490 S. Paw Paw Street
Lawrence, MI 49064-9328

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,805,136.07	3,143,639.40	3,143,639.40
2003-2004 Fixed Carryforward	-554,065.45	2,448,372.22	2,448,372.22
Total Indirect Costs	2,359,201.52	695,267.18	695,267.18
2003-2004 Direct Costs	24,731,975.39	23,393,472.06	23,393,472.06
2005-2006 Rate	9.54*	2.97*	2.97**

Comparison:			
2005-2006 Actual Direct Costs	28,090,638.05	26,495,818.25	26,495,818.25
Indirect costs based on rate multiplied by actual direct costs	2,679,846.87	786,925.80	786,925.80
2005-2006 Actual Indirect Costs	1,830,243.86	3,425,063.66	3,425,063.66
2003-2004 Fixed Carry Forward	-554,065.45	2,448,372.22	2,448,372.22
Total Indirect Costs	2,384,309.31	976,691.44	976,691.44
Over/(Under) Recovery	295,537.56	-189,765.64	-189,765.64

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,830,243.86	3,425,063.66	3,425,063.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	295,537.56	-189,765.64	-189,765.64
Total Projected Indirect 2007-2008 (Numerator)	1,534,706.30	3,614,829.30	3,614,829.30
Direct Costs	28,090,638.05	26,495,818.25	26,495,818.25
Rate for 2007-2008	5.46*	13.64*	13.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80010
Form R0418

*** Final ***

South Haven Public Schools
554 Green Street
South Haven, MI 49090-1491

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,030,658.48	2,809,776.04	2,809,776.04
2003-2004 Fixed Carryforward	136,344.44	-1,916,987.34	-1,916,987.34
Total Indirect Costs	894,314.04	4,726,763.38	4,726,763.38
2003-2004 Direct Costs	17,287,355.59	15,508,238.03	15,508,238.03
2005-2006 Rate	5.17*	30.48*	30.48**

Comparison:			
2005-2006 Actual Direct Costs	17,379,399.60	15,389,066.75	15,389,066.75
Indirect costs based on rate multiplied by actual direct costs	898,514.96	2,308,360.01	3,847,266.69
2005-2006 Actual Indirect Costs	946,239.64	2,936,572.49	2,936,572.49
2003-2004 Fixed Carry Forward	136,344.44	-1,916,987.34	-1,916,987.34
Total Indirect Costs	809,895.20	4,853,559.83	4,853,559.83
Over/(Under) Recovery	88,619.76	-2,545,199.82	-1,006,293.14

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	946,239.64	2,936,572.49	2,936,572.49
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	88,619.76	-2,545,199.82	-1,006,293.14
Total Projected Indirect 2007-2008 (Numerator)	857,619.88	5,481,772.31	3,942,865.63
Direct Costs	17,379,399.60	15,389,066.75	15,389,066.75
Rate for 2007-2008	4.93*	35.62*	25.62**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80020
Form R0418

Bangor Public Schools (Van Buren)
801 W. Arlington Street
Bangor, MI 49013-1108

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	690,231.26	2,016,644.05	2,016,644.05
2003-2004 Fixed Carryforward	-626,242.73	-951,085.35	-951,085.35
Total Indirect Costs	1,316,473.99	2,967,729.40	2,967,729.40
2003-2004 Direct Costs	12,073,306.62	10,746,893.83	10,746,893.83
2005-2006 Rate	10.90*	27.61*	27.61**

Comparison:			
2005-2006 Actual Direct Costs	12,899,494.92	11,592,954.88	11,592,954.88
Indirect costs based on rate multiplied by actual direct costs	1,406,044.95	1,738,943.23	2,898,238.72
2005-2006 Actual Indirect Costs	758,008.36	2,064,548.40	2,064,548.40
2003-2004 Fixed Carry Forward	-626,242.73	-951,085.35	-951,085.35
Total Indirect Costs	1,384,251.09	3,015,633.75	3,015,633.75
Over/(Under) Recovery	21,793.86	-1,276,690.52	-117,395.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	758,008.36	2,064,548.40	2,064,548.40
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	21,793.86	-1,276,690.52	-117,395.03
Total Projected Indirect 2007-2008 (Numerator)	736,214.50	3,341,238.92	2,181,943.43
Direct Costs	12,899,494.92	11,592,954.88	11,592,954.88
Rate for 2007-2008	5.71*	28.82*	18.82**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80040
Form R0418

Covert Public Schools
35323 M-140 Highway
Covert, MI 49043-9701

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	341,762.21	1,417,541.28	1,417,541.28
2003-2004 Fixed Carryforward	0.00	-1,253,645.02	-1,253,645.02
Total Indirect Costs	341,762.21	2,671,186.30	2,671,186.30
2003-2004 Direct Costs	9,199,407.49	8,123,628.42	8,123,628.42
2005-2006 Rate	3.72*	32.88*	32.88**

Comparison:			
2005-2006 Actual Direct Costs	10,157,455.75	8,834,114.68	8,834,114.68
Indirect costs based on rate multiplied by actual direct costs	377,857.35	1,325,117.20	2,208,528.67
2005-2006 Actual Indirect Costs	335,582.79	1,658,923.86	1,658,923.86
2003-2004 Fixed Carry Forward	0.00	-1,253,645.02	-1,253,645.02
Total Indirect Costs	335,582.79	2,912,568.88	2,912,568.88
Over/(Under) Recovery	42,274.56	-1,587,451.68	-704,040.21

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	335,582.79	1,658,923.86	1,658,923.86
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	42,274.56	-1,587,451.68	-704,040.21
Total Projected Indirect 2007-2008 (Numerator)	293,308.23	3,246,375.54	2,362,964.07
Direct Costs	10,157,455.75	8,834,114.68	8,834,114.68
Rate for 2007-2008	2.89*	36.75*	26.75**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80050
Form R0418

Decatur Public Schools
110 Cedar Street
Decatur, MI 49045-1391

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	285,433.60	1,316,663.36	1,316,663.36
2003-2004 Fixed Carryforward	-159,623.26	-346,426.18	-346,426.18
Total Indirect Costs	445,056.86	1,663,089.54	1,663,089.54
2003-2004 Direct Costs	8,889,505.72	7,858,275.96	7,858,275.96
2005-2006 Rate	5.01*	21.16*	21.16**

Comparison:			
2005-2006 Actual Direct Costs	9,416,130.91	8,537,480.67	8,537,480.67
Indirect costs based on rate multiplied by actual direct costs	471,748.16	1,280,622.10	1,806,530.91
2005-2006 Actual Indirect Costs	304,504.73	1,183,154.97	1,183,154.97
2003-2004 Fixed Carry Forward	-159,623.26	-346,426.18	-346,426.18
Total Indirect Costs	464,127.99	1,529,581.15	1,529,581.15
Over/(Under) Recovery	7,620.17	-248,959.05	276,949.76

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	304,504.73	1,183,154.97	1,183,154.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	7,620.17	-248,959.05	276,949.76
Total Projected Indirect 2007-2008 (Numerator)	296,884.56	1,432,114.02	906,205.21
Direct Costs	9,416,130.91	8,537,480.67	8,537,480.67
Rate for 2007-2008	3.15*	16.77*	10.61**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80090
Form R0418

Bloomingdale Public School District
P.O. Box 217
Bloomingdale, MI 49026-0217

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	170,139.40	1,461,325.52	1,461,325.52
2003-2004 Fixed Carryforward	-46,905.66	-264,461.11	-264,461.11
Total Indirect Costs	217,045.06	1,725,786.63	1,725,786.63
2003-2004 Direct Costs	11,205,698.63	9,914,512.51	9,914,512.51
2005-2006 Rate	1.94*	17.41*	17.41**

Comparison:			
2005-2006 Actual Direct Costs	11,318,565.68	10,094,815.39	10,094,815.39
Indirect costs based on rate multiplied by actual direct costs	219,580.17	1,514,222.31	1,757,507.36
2005-2006 Actual Indirect Costs	181,944.95	1,405,695.24	1,405,695.24
2003-2004 Fixed Carry Forward	-46,905.66	-264,461.11	-264,461.11
Total Indirect Costs	228,850.61	1,670,156.35	1,670,156.35
Over/(Under) Recovery	-9,270.44	-155,934.04	87,351.01

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	181,944.95	1,405,695.24	1,405,695.24
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-9,270.44	-155,934.04	87,351.01
Total Projected Indirect 2007-2008 (Numerator)	191,215.39	1,561,629.28	1,318,344.23
Direct Costs	11,318,565.68	10,094,815.39	10,094,815.39
Rate for 2007-2008	1.69*	15.47*	13.06**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80110
Form R0418

Gobles Public School District
P.O. Box 412
Gobles, MI 49055-0412

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	5,019.00	659,639.07	659,639.07
2003-2004 Fixed Carryforward	0.00	21,352.54	21,352.54
Total Indirect Costs	5,019.00	638,286.53	638,286.53
2003-2004 Direct Costs	7,306,361.39	6,651,741.32	6,651,741.32
2005-2006 Rate	0.07*	9.60*	9.60**

Comparison:			
2005-2006 Actual Direct Costs	7,727,885.66	7,012,518.07	7,012,518.07
Indirect costs based on rate multiplied by actual direct costs	5,409.52	673,201.73	673,201.73
2005-2006 Actual Indirect Costs	38,389.73	753,757.32	753,757.32
2003-2004 Fixed Carry Forward	0.00	21,352.54	21,352.54
Total Indirect Costs	38,389.73	732,404.78	732,404.78
Over/(Under) Recovery	-32,980.21	-59,203.05	-59,203.05

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	38,389.73	753,757.32	753,757.32
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-32,980.21	-59,203.05	-59,203.05
Total Projected Indirect 2007-2008 (Numerator)	71,369.94	812,960.37	812,960.37
Direct Costs	7,727,885.66	7,012,518.07	7,012,518.07
Rate for 2007-2008	0.92*	11.59*	11.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80120
Form R0418

*** Final ***

Hartford Public School District
115 School Street
Hartford, MI 49057-1183

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	348,633.10	1,287,501.99	1,287,501.99
2003-2004 Fixed Carryforward	-32,559.83	-112,506.61	-112,506.61
Total Indirect Costs	381,192.93	1,400,008.60	1,400,008.60
2003-2004 Direct Costs	11,780,156.52	10,841,287.63	10,841,287.63
2005-2006 Rate	3.24*	12.91*	12.91**

Comparison:			
2005-2006 Actual Direct Costs	12,468,437.12	11,426,875.53	11,426,875.53
Indirect costs based on rate multiplied by actual direct costs	403,977.36	1,475,209.63	1,475,209.63
2005-2006 Actual Indirect Costs	359,226.09	1,400,787.68	1,400,787.68
2003-2004 Fixed Carry Forward	-32,559.83	-112,506.61	-112,506.61
Total Indirect Costs	391,785.92	1,513,294.29	1,513,294.29
Over/(Under) Recovery	12,191.44	-38,084.66	-38,084.66

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	359,226.09	1,400,787.68	1,400,787.68
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	12,191.44	-38,084.66	-38,084.66
Total Projected Indirect 2007-2008 (Numerator)	347,034.65	1,438,872.34	1,438,872.34
Direct Costs	12,468,437.12	11,426,875.53	11,426,875.53
Rate for 2007-2008	2.78*	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 2007-2008 Federal Indirect Cost Rates
School District 80130
Form R0418

*** Final ***

Lawrence Public School District
650 W. St. Joseph Street
Lawrence, MI 49064-9323

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	269,588.05	766,260.41	766,260.41
2003-2004 Fixed Carryforward	-117,263.24	-59,085.03	-59,085.03
Total Indirect Costs	386,851.29	825,345.44	825,345.44
2003-2004 Direct Costs	5,649,060.25	5,152,387.89	5,152,387.89
2005-2006 Rate	6.85*	16.02*	16.02**

Comparison:			
2005-2006 Actual Direct Costs	5,892,491.90	5,293,910.04	5,293,910.04
Indirect costs based on rate multiplied by actual direct costs	403,635.70	794,086.51	848,084.39
2005-2006 Actual Indirect Costs	369,977.78	968,559.64	968,559.64
2003-2004 Fixed Carry Forward	-117,263.24	-59,085.03	-59,085.03
Total Indirect Costs	487,241.02	1,027,644.67	1,027,644.67
Over/(Under) Recovery	-83,605.32	-233,558.16	-179,560.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	369,977.78	968,559.64	968,559.64
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-83,605.32	-233,558.16	-179,560.28
Total Projected Indirect 2007-2008 (Numerator)	453,583.10	1,202,117.80	1,148,119.92
Direct Costs	5,892,491.90	5,293,910.04	5,293,910.04
Rate for 2007-2008	7.70*	22.71*	21.69**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80140
Form R0418

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	513,354.38	1,252,816.56	1,252,816.56
2003-2004 Fixed Carryforward	-288,239.55	-369,695.52	-369,695.52
Total Indirect Costs	801,593.93	1,622,512.08	1,622,512.08
2003-2004 Direct Costs	7,014,995.81	6,275,533.63	6,275,533.63
2005-2006 Rate	11.43*	25.85*	25.85**

Comparison:			
2005-2006 Actual Direct Costs	7,684,954.98	6,607,304.35	6,607,304.35
Indirect costs based on rate multiplied by actual direct costs	878,390.35	991,095.65	1,651,826.09
2005-2006 Actual Indirect Costs	538,675.49	1,616,326.12	1,616,326.12
2003-2004 Fixed Carry Forward	-288,239.55	-369,695.52	-369,695.52
Total Indirect Costs	826,915.04	1,986,021.64	1,986,021.64
Over/(Under) Recovery	51,475.31	-994,925.99	-334,195.55

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	538,675.49	1,616,326.12	1,616,326.12
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	51,475.31	-994,925.99	-334,195.55
Total Projected Indirect 2007-2008 (Numerator)	487,200.18	2,611,252.11	1,950,521.67
Direct Costs	7,684,954.98	6,607,304.35	6,607,304.35
Rate for 2007-2008	6.34*	39.52*	29.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80150
Form R0418

Mattawan Consolidated School
56720 Murray Street
Mattawan, MI 49071-9567

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,098,548.08	3,105,604.74	3,105,604.74
2003-2004 Fixed Carryforward	-649,655.04	-433,552.35	-433,552.35
Total Indirect Costs	1,748,203.12	3,539,157.09	3,539,157.09
2003-2004 Direct Costs	23,401,107.73	21,394,051.07	21,394,051.07
2005-2006 Rate	7.47*	16.54*	16.54**

Comparison:			
2005-2006 Actual Direct Costs	24,677,596.16	22,501,198.88	22,501,198.88
Indirect costs based on rate multiplied by actual direct costs	1,843,416.43	3,375,179.83	3,721,698.29
2005-2006 Actual Indirect Costs	1,159,072.22	3,335,469.50	3,335,469.50
2003-2004 Fixed Carry Forward	-649,655.04	-433,552.35	-433,552.35
Total Indirect Costs	1,808,727.26	3,769,021.85	3,769,021.85
Over/(Under) Recovery	34,689.17	-393,842.02	-47,323.56

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,159,072.22	3,335,469.50	3,335,469.50
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	34,689.17	-393,842.02	-47,323.56
Total Projected Indirect 2007-2008 (Numerator)	1,124,383.05	3,729,311.52	3,382,793.06
Direct Costs	24,677,596.16	22,501,198.88	22,501,198.88
Rate for 2007-2008	4.56*	16.57*	15.03**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80160
Form R0418

Paw Paw Public School District
119 Johnson Street
Paw Paw, MI 49079-1093

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	442,581.51	2,082,699.56	2,082,699.56
2003-2004 Fixed Carryforward	107,947.18	-199,517.52	-199,517.52
Total Indirect Costs	334,634.33	2,282,217.08	2,282,217.08
2003-2004 Direct Costs	16,755,268.09	15,115,150.04	15,115,150.04
2005-2006 Rate	2.00*	15.10*	15.10**

Comparison:			
2005-2006 Actual Direct Costs	17,631,342.28	15,949,381.06	15,949,381.06
Indirect costs based on rate multiplied by actual direct costs	352,626.85	2,392,407.16	2,408,356.54
2005-2006 Actual Indirect Costs	443,132.52	2,125,093.74	2,125,093.74
2003-2004 Fixed Carry Forward	107,947.18	-199,517.52	-199,517.52
Total Indirect Costs	335,185.34	2,324,611.26	2,324,611.26
Over/(Under) Recovery	17,441.51	67,795.90	83,745.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	443,132.52	2,125,093.74	2,125,093.74
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	17,441.51	67,795.90	83,745.28
Total Projected Indirect 2007-2008 (Numerator)	425,691.01	2,057,297.84	2,041,348.46
Direct Costs	17,631,342.28	15,949,381.06	15,949,381.06
Rate for 2007-2008	2.41*	12.90*	12.80**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 80240
Form R0418

Bangor Township S/D #8
35594 66th Street
Bangor, MI 49013-9639

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,814.10	11,421.13	11,421.13
2003-2004 Fixed Carryforward	0.00	-3,212.80	-3,212.80
Total Indirect Costs	1,814.10	14,633.93	14,633.93
2003-2004 Direct Costs	122,466.93	112,859.90	112,859.90
2005-2006 Rate	1.48*	12.97*	12.97**

Comparison:			
2005-2006 Actual Direct Costs	140,558.35	129,549.25	129,549.25
Indirect costs based on rate multiplied by actual direct costs	2,080.26	16,802.54	16,802.54
2005-2006 Actual Indirect Costs	2,792.00	13,801.10	13,801.10
2003-2004 Fixed Carry Forward	0.00	-3,212.80	-3,212.80
Total Indirect Costs	2,792.00	17,013.90	17,013.90
Over/(Under) Recovery	-711.74	-211.36	-211.36

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,792.00	13,801.10	13,801.10
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-711.74	-211.36	-211.36
Total Projected Indirect 2007-2008 (Numerator)	3,503.74	14,012.46	14,012.46
Direct Costs	140,558.35	129,549.25	129,549.25
Rate for 2007-2008	2.49*	10.82*	10.82**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81000
Form R0418

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106-1406

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,232,594.28	4,068,445.25	4,068,445.25
2003-2004 Fixed Carryforward	-460,380.81	-4,491,245.93	-4,491,245.93
Total Indirect Costs	2,692,975.09	8,559,691.18	8,559,691.18
2003-2004 Direct Costs	16,252,313.11	14,416,462.14	14,416,462.14
2005-2006 Rate	16.57*	59.37*	59.37**

Comparison:			
2005-2006 Actual Direct Costs	16,513,648.50	14,819,391.89	14,819,391.89
Indirect costs based on rate multiplied by actual direct costs	2,477,047.28	2,222,908.78	3,704,847.97
2005-2006 Actual Indirect Costs	2,238,308.44	3,932,565.05	3,932,565.05
2003-2004 Fixed Carry Forward	-460,380.81	-4,491,245.93	-4,491,245.93
Total Indirect Costs	2,698,689.25	8,423,810.98	8,423,810.98
Over/(Under) Recovery	-221,641.97	-6,200,902.20	-4,718,963.01

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,238,308.44	3,932,565.05	3,932,565.05
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-221,641.97	-6,200,902.20	-4,718,963.01
Total Projected Indirect 2007-2008 (Numerator)	2,459,950.41	10,133,467.25	8,651,528.06
Direct Costs	16,513,648.50	14,819,391.89	14,819,391.89
Rate for 2007-2008	14.90*	68.38*	58.38**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81010
Form R0418

Ann Arbor Public Schools
P.O. Box 1188
Ann Arbor, MI 48106-1188

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	5,107,384.69	20,943,998.51	20,943,998.51
2003-2004 Fixed Carryforward	-1,777,268.57	-2,512,305.01	-2,512,305.01
Total Indirect Costs	6,884,653.26	23,456,303.52	23,456,303.52
2003-2004 Direct Costs	173,641,737.18	157,805,123.36	157,805,123.36
2005-2006 Rate	3.96*	14.86*	14.86**

Comparison:			
2005-2006 Actual Direct Costs	191,716,128.64	173,417,675.60	173,417,675.60
Indirect costs based on rate multiplied by actual direct costs	7,591,958.69	25,769,866.59	25,769,866.59
2005-2006 Actual Indirect Costs	5,217,262.98	23,515,716.02	23,515,716.02
2003-2004 Fixed Carry Forward	-1,777,268.57	-2,512,305.01	-2,512,305.01
Total Indirect Costs	6,994,531.55	26,028,021.03	26,028,021.03
Over/(Under) Recovery	597,427.14	-258,154.44	-258,154.44

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	5,217,262.98	23,515,716.02	23,515,716.02
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	597,427.14	-258,154.44	-258,154.44
Total Projected Indirect 2007-2008 (Numerator)	4,619,835.84	23,773,870.46	23,773,870.46
Direct Costs	191,716,128.64	173,417,675.60	173,417,675.60
Rate for 2007-2008	2.41*	13.71*	13.71**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81020
Form R0418

School District of Ypsilanti
1885 Packard Road
Ypsilanti, MI 48197-1846

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	638,387.61	6,581,732.52	6,581,732.52
2003-2004 Fixed Carryforward	231,595.70	-387,791.54	-387,791.54
Total Indirect Costs	406,791.91	6,969,524.06	6,969,524.06
2003-2004 Direct Costs	49,892,104.78	43,948,759.87	43,948,759.87
2005-2006 Rate	0.82*	15.86*	15.86**

Comparison:			
2005-2006 Actual Direct Costs	50,367,362.04	44,445,872.69	44,445,872.69
Indirect costs based on rate multiplied by actual direct costs	413,012.37	6,666,880.90	7,049,115.41
2005-2006 Actual Indirect Costs	796,370.33	6,717,859.68	6,717,859.68
2003-2004 Fixed Carry Forward	231,595.70	-387,791.54	-387,791.54
Total Indirect Costs	564,774.63	7,105,651.22	7,105,651.22
Over/(Under) Recovery	-151,762.26	-438,770.32	-56,535.81

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	796,370.33	6,717,859.68	6,717,859.68
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-151,762.26	-438,770.32	-56,535.81
Total Projected Indirect 2007-2008 (Numerator)	948,132.59	7,156,630.00	6,774,395.49
Direct Costs	50,367,362.04	44,445,872.69	44,445,872.69
Rate for 2007-2008	1.88*	16.10*	15.24**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81040
Form R0418

Chelsea School District
500 E. Washington Street
Chelsea, MI 48118-1144

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	836,730.50	3,823,730.31	3,823,730.31
2003-2004 Fixed Carryforward	210,637.63	-1,828,094.67	-1,828,094.67
Total Indirect Costs	626,092.87	5,651,824.98	5,651,824.98
2003-2004 Direct Costs	23,665,504.10	20,678,504.29	20,678,504.29
2005-2006 Rate	2.65*	27.33*	27.33**

Comparison:			
2005-2006 Actual Direct Costs	25,936,107.52	22,886,123.18	22,886,123.18
Indirect costs based on rate multiplied by actual direct costs	687,306.85	3,432,918.48	5,721,530.80
2005-2006 Actual Indirect Costs	870,044.45	3,920,028.79	3,920,028.79
2003-2004 Fixed Carry Forward	210,637.63	-1,828,094.67	-1,828,094.67
Total Indirect Costs	659,406.82	5,748,123.46	5,748,123.46
Over/(Under) Recovery	27,900.03	-2,315,204.98	-26,592.66

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	870,044.45	3,920,028.79	3,920,028.79
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	27,900.03	-2,315,204.98	-26,592.66
Total Projected Indirect 2007-2008 (Numerator)	842,144.42	6,235,233.77	3,946,621.45
Direct Costs	25,936,107.52	22,886,123.18	22,886,123.18
Rate for 2007-2008	3.25*	27.24*	17.24**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81050
Form R0418

Dexter Community School District
7714 Ann Arbor Street
Dexter, MI 48130-1534

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	540,168.58	3,394,483.42	3,394,483.42
2003-2004 Fixed Carryforward	-53,997.01	368,407.01	368,407.01
Total Indirect Costs	594,165.59	3,026,076.41	3,026,076.41
2003-2004 Direct Costs	29,280,688.65	26,426,373.81	26,426,373.81
2005-2006 Rate	2.03*	11.45*	11.45**

Comparison:			
2005-2006 Actual Direct Costs	32,540,175.05	29,092,575.37	29,092,575.37
Indirect costs based on rate multiplied by actual direct costs	660,565.55	3,331,099.88	3,331,099.88
2005-2006 Actual Indirect Costs	549,568.33	3,997,168.01	3,997,168.01
2003-2004 Fixed Carry Forward	-53,997.01	368,407.01	368,407.01
Total Indirect Costs	603,565.34	3,628,761.00	3,628,761.00
Over/(Under) Recovery	57,000.21	-297,661.12	-297,661.12

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	549,568.33	3,997,168.01	3,997,168.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	57,000.21	-297,661.12	-297,661.12
Total Projected Indirect 2007-2008 (Numerator)	492,568.12	4,294,829.13	4,294,829.13
Direct Costs	32,540,175.05	29,092,575.37	29,092,575.37
Rate for 2007-2008	1.51*	14.76*	14.76**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81070
Form R0418

Lincoln Consolidated School District
8970 Whittaker Road
Ypsilanti, MI 48197-9716

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,204,356.03	5,523,055.99	5,523,055.99
2003-2004 Fixed Carryforward	-713,623.75	-688,720.59	-688,720.59
Total Indirect Costs	1,917,979.78	6,211,776.58	6,211,776.58
2003-2004 Direct Costs	39,379,389.28	35,060,689.32	35,060,689.32
2005-2006 Rate	4.87*	17.72*	17.72**

Comparison:			
2005-2006 Actual Direct Costs	45,422,587.45	40,739,819.61	40,739,819.61
Indirect costs based on rate multiplied by actual direct costs	2,212,080.01	6,110,972.94	7,219,096.03
2005-2006 Actual Indirect Costs	1,543,457.47	6,226,225.31	6,226,225.31
2003-2004 Fixed Carry Forward	-713,623.75	-688,720.59	-688,720.59
Total Indirect Costs	2,257,081.22	6,914,945.90	6,914,945.90
Over/(Under) Recovery	-45,001.21	-803,972.96	304,150.13

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,543,457.47	6,226,225.31	6,226,225.31
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-45,001.21	-803,972.96	304,150.13
Total Projected Indirect 2007-2008 (Numerator)	1,588,458.68	7,030,198.27	5,922,075.18
Direct Costs	45,422,587.45	40,739,819.61	40,739,819.61
Rate for 2007-2008	3.50*	17.26*	14.54**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81080
Form R0418

Manchester Community Schools
410 City Road
Manchester, MI 48158

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	217,702.97	1,182,545.81	1,182,545.81
2003-2004 Fixed Carryforward	-191,054.35	-135,994.84	-135,994.84
Total Indirect Costs	408,757.32	1,318,540.65	1,318,540.65
2003-2004 Direct Costs	10,282,444.04	9,317,601.20	9,317,601.20
2005-2006 Rate	3.98*	14.15*	14.15**

Comparison:			
2005-2006 Actual Direct Costs	11,594,757.18	10,178,960.70	10,178,960.70
Indirect costs based on rate multiplied by actual direct costs	461,471.34	1,440,322.94	1,440,322.94
2005-2006 Actual Indirect Costs	241,733.95	1,657,530.43	1,657,530.43
2003-2004 Fixed Carry Forward	-191,054.35	-135,994.84	-135,994.84
Total Indirect Costs	432,788.30	1,793,525.27	1,793,525.27
Over/(Under) Recovery	28,683.04	-353,202.33	-353,202.33

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	241,733.95	1,657,530.43	1,657,530.43
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	28,683.04	-353,202.33	-353,202.33
Total Projected Indirect 2007-2008 (Numerator)	213,050.91	2,010,732.76	2,010,732.76
Direct Costs	11,594,757.18	10,178,960.70	10,178,960.70
Rate for 2007-2008	1.84*	19.75*	19.75**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81100
Form R0418

Milan Area Schools
100 Big Red Drive
Milan, MI 48160-1582

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	201,324.01	2,503,417.53	2,503,417.53
2003-2004 Fixed Carryforward	45,848.32	-669,152.61	-669,152.61
Total Indirect Costs	155,475.69	3,172,570.14	3,172,570.14
2003-2004 Direct Costs	18,736,041.11	16,433,947.59	16,433,947.59
2005-2006 Rate	0.83*	19.30*	19.30**

Comparison:			
2005-2006 Actual Direct Costs	20,173,812.50	17,386,579.97	17,386,579.97
Indirect costs based on rate multiplied by actual direct costs	167,442.64	2,607,987.00	3,355,609.93
2005-2006 Actual Indirect Costs	345,615.28	3,132,847.81	3,132,847.81
2003-2004 Fixed Carry Forward	45,848.32	-669,152.61	-669,152.61
Total Indirect Costs	299,766.96	3,802,000.42	3,802,000.42
Over/(Under) Recovery	-132,324.32	-1,194,013.42	-446,390.49

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	345,615.28	3,132,847.81	3,132,847.81
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-132,324.32	-1,194,013.42	-446,390.49
Total Projected Indirect 2007-2008 (Numerator)	477,939.60	4,326,861.23	3,579,238.30
Direct Costs	20,173,812.50	17,386,579.97	17,386,579.97
Rate for 2007-2008	2.37*	24.89*	20.59**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81120
Form R0418

Saline Area Schools
200 N. Ann Arbor Street
Saline, MI 48176-1168

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,058,056.69	4,708,787.18	4,708,787.18
2003-2004 Fixed Carryforward	-368,639.30	-451,074.86	-451,074.86
Total Indirect Costs	1,426,695.99	5,159,862.04	5,159,862.04
2003-2004 Direct Costs	44,411,657.94	40,760,927.45	40,760,927.45
2005-2006 Rate	3.21*	12.66*	12.66**

Comparison:			
2005-2006 Actual Direct Costs	50,008,076.35	45,227,838.69	45,227,838.69
Indirect costs based on rate multiplied by actual direct costs	1,605,259.25	5,725,844.38	5,725,844.38
2005-2006 Actual Indirect Costs	1,006,955.23	5,787,192.89	5,787,192.89
2003-2004 Fixed Carry Forward	-368,639.30	-451,074.86	-451,074.86
Total Indirect Costs	1,375,594.53	6,238,267.75	6,238,267.75
Over/(Under) Recovery	229,664.72	-512,423.37	-512,423.37

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,006,955.23	5,787,192.89	5,787,192.89
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	229,664.72	-512,423.37	-512,423.37
Total Projected Indirect 2007-2008 (Numerator)	777,290.51	6,299,616.26	6,299,616.26
Direct Costs	50,008,076.35	45,227,838.69	45,227,838.69
Rate for 2007-2008	1.55*	13.93*	13.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81140
Form R0418

Whitmore Lake Public Schools
8845 Whitmore Lake Road
Whitmore Lake, MI 48189

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	424,345.69	1,176,107.68	1,176,107.68
2003-2004 Fixed Carryforward	-393,794.00	-408,762.33	-408,762.33
Total Indirect Costs	818,139.69	1,584,870.01	1,584,870.01
2003-2004 Direct Costs	9,855,383.48	9,103,621.49	9,103,621.49
2005-2006 Rate	8.30*	17.41*	17.41**

Comparison:			
2005-2006 Actual Direct Costs	11,318,740.40	10,261,175.55	10,261,175.55
Indirect costs based on rate multiplied by actual direct costs	939,455.45	1,539,176.33	1,786,470.66
2005-2006 Actual Indirect Costs	357,895.43	1,415,460.28	1,415,460.28
2003-2004 Fixed Carry Forward	-393,794.00	-408,762.33	-408,762.33
Total Indirect Costs	751,689.43	1,824,222.61	1,824,222.61
Over/(Under) Recovery	187,766.02	-285,046.28	-37,751.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	357,895.43	1,415,460.28	1,415,460.28
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	187,766.02	-285,046.28	-37,751.95
Total Projected Indirect 2007-2008 (Numerator)	170,129.41	1,700,506.56	1,453,212.23
Direct Costs	11,318,740.40	10,261,175.55	10,261,175.55
Rate for 2007-2008	1.50*	16.57*	14.16**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81150
Form R0418

Willow Run Community Schools
235 Spencer lane
Ypsilanti, MI 48198-6049

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,389,537.49	4,536,090.07	4,536,090.07
2003-2004 Fixed Carryforward	-322,345.57	-1,970,318.28	-1,970,318.28
Total Indirect Costs	1,711,883.06	6,506,408.35	6,506,408.35
2003-2004 Direct Costs	29,560,631.16	26,414,078.58	26,414,078.58
2005-2006 Rate	5.79*	24.63*	24.63**

Comparison:			
2005-2006 Actual Direct Costs	29,510,943.68	25,456,429.50	25,456,429.50
Indirect costs based on rate multiplied by actual direct costs	1,708,683.64	3,818,464.43	6,269,918.59
2005-2006 Actual Indirect Costs	1,544,715.24	5,599,229.42	5,599,229.42
2003-2004 Fixed Carry Forward	-322,345.57	-1,970,318.28	-1,970,318.28
Total Indirect Costs	1,867,060.81	7,569,547.70	7,569,547.70
Over/(Under) Recovery	-158,377.17	-3,751,083.27	-1,299,629.11

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,544,715.24	5,599,229.42	5,599,229.42
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-158,377.17	-3,751,083.27	-1,299,629.11
Total Projected Indirect 2007-2008 (Numerator)	1,703,092.41	9,350,312.69	6,898,858.53
Direct Costs	29,510,943.68	25,456,429.50	25,456,429.50
Rate for 2007-2008	5.77*	36.73*	27.10**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81901
Form R0418

Honey Creek Community School
PO Box 1406
Ann Arbor, MI 48106-1406

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	28,647.00	78,267.00	78,267.00
2003-2004 Fixed Carryforward	25,174.37	37,649.14	37,649.14
Total Indirect Costs	3,472.63	40,617.86	40,617.86
2003-2004 Direct Costs	1,245,865.00	1,196,245.00	1,196,245.00
2005-2006 Rate	0.28*	3.40*	3.40**

Comparison:			
2005-2006 Actual Direct Costs	1,342,602.00	1,279,974.00	1,279,974.00
Indirect costs based on rate multiplied by actual direct costs	3,759.29	43,519.12	43,519.12
2005-2006 Actual Indirect Costs	42,400.00	105,028.00	105,028.00
2003-2004 Fixed Carry Forward	25,174.37	37,649.14	37,649.14
Total Indirect Costs	17,225.63	67,378.86	67,378.86
Over/(Under) Recovery	-13,466.34	-23,859.74	-23,859.74

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	42,400.00	105,028.00	105,028.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-13,466.34	-23,859.74	-23,859.74
Total Projected Indirect 2007-2008 (Numerator)	55,866.34	128,887.74	128,887.74
Direct Costs	1,342,602.00	1,279,974.00	1,279,974.00
Rate for 2007-2008	4.16*	10.07*	10.07**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81902
Form R0418

Central Academy
2459 S. Industrial Highway
Ann Arbor, MI 48104-6129

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	515,795.65	515,795.65
2003-2004 Fixed Carryforward	92,590.29	-271,196.45	-271,196.45
Total Indirect Costs	-92,590.29	786,992.10	786,992.10
2003-2004 Direct Costs	2,645,436.98	2,129,641.33	2,129,641.33
2005-2006 Rate	0.00*	36.95*	36.95**

Comparison:			
2005-2006 Actual Direct Costs	3,192,250.64	2,611,638.37	2,611,638.37
Indirect costs based on rate multiplied by actual direct costs	0.00	391,745.76	652,909.59
2005-2006 Actual Indirect Costs	3,000.00	583,612.27	583,612.27
2003-2004 Fixed Carry Forward	92,590.29	-271,196.45	-271,196.45
Total Indirect Costs	-89,590.29	854,808.72	854,808.72
Over/(Under) Recovery	0.00	-463,062.96	-201,899.13

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,000.00	583,612.27	583,612.27
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-463,062.96	-201,899.13
Total Projected Indirect 2007-2008 (Numerator)	3,000.00	1,046,675.23	785,511.40
Direct Costs	3,192,250.64	2,611,638.37	2,611,638.37
Rate for 2007-2008	0.09*	40.08*	30.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81903
Form R0418

*** Final ***

Washtenaw Technical Middle College
P.O. Box D-1
Ann Arbor, MI 48106-1610

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	198,786.14	238,097.37	238,097.37
2003-2004 Fixed Carryforward	-135,702.02	-149,189.41	-149,189.41
Total Indirect Costs	334,488.16	387,286.78	387,286.78
2003-2004 Direct Costs	1,860,888.50	1,821,577.27	1,821,577.27
2005-2006 Rate	17.97*	21.26*	21.26**

Comparison:			
2005-2006 Actual Direct Costs	2,065,983.01	2,026,034.01	2,026,034.01
Indirect costs based on rate multiplied by actual direct costs	309,897.45	303,905.10	430,734.83
2005-2006 Actual Indirect Costs	231,763.70	271,712.70	271,712.70
2003-2004 Fixed Carry Forward	-135,702.02	-149,189.41	-149,189.41
Total Indirect Costs	367,465.72	420,902.11	420,902.11
Over/(Under) Recovery	-57,568.27	-116,997.01	9,832.72

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	231,763.70	271,712.70	271,712.70
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-57,568.27	-116,997.01	9,832.72
Total Projected Indirect 2007-2008 (Numerator)	289,331.97	388,709.71	261,879.98
Direct Costs	2,065,983.01	2,026,034.01	2,026,034.01
Rate for 2007-2008	14.00*	19.19*	12.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81904
Form R0418

Ann Arbor Learning Community
3980 Research Park Drive
Ann Arbor, MI 48108

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,602.00	133,237.00	133,237.00
2003-2004 Fixed Carryforward	1,175.64	-127,405.70	-127,405.70
Total Indirect Costs	426.36	260,642.70	260,642.70
2003-2004 Direct Costs	769,917.00	638,282.00	638,282.00
2005-2006 Rate	0.06*	40.84*	40.84**

Comparison:			
2005-2006 Actual Direct Costs	1,049,717.96	798,068.76	798,068.76
Indirect costs based on rate multiplied by actual direct costs	629.83	119,710.31	199,517.19
2005-2006 Actual Indirect Costs	2,682.77	254,331.97	254,331.97
2003-2004 Fixed Carry Forward	1,175.64	-127,405.70	-127,405.70
Total Indirect Costs	1,507.13	381,737.67	381,737.67
Over/(Under) Recovery	-877.30	-262,027.36	-182,220.48

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,682.77	254,331.97	254,331.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-877.30	-262,027.36	-182,220.48
Total Projected Indirect 2007-2008 (Numerator)	3,560.07	516,359.33	436,552.45
Direct Costs	1,049,717.96	798,068.76	798,068.76
Rate for 2007-2008	0.34*	64.70*	54.70**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81905
Form R0418

South Arbor Charter Academy
8200 Carpenter Road
Ypsilanti, MI 48197-9173

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	138,959.00	1,579,163.00	1,579,163.00
2003-2004 Fixed Carryforward	-26,708.97	-2,262,647.95	-2,262,647.95
Total Indirect Costs	165,667.97	3,841,810.95	3,841,810.95
2003-2004 Direct Costs	4,600,411.00	3,160,207.00	3,160,207.00
2005-2006 Rate	3.60*	121.57*	121.57**

Comparison:			
2005-2006 Actual Direct Costs	4,887,374.00	3,556,765.00	3,556,765.00
Indirect costs based on rate multiplied by actual direct costs	175,945.46	533,514.75	889,191.25
2005-2006 Actual Indirect Costs	80,374.00	1,410,983.00	1,410,983.00
2003-2004 Fixed Carry Forward	-26,708.97	-2,262,647.95	-2,262,647.95
Total Indirect Costs	107,082.97	3,673,630.95	3,673,630.95
Over/(Under) Recovery	68,862.49	-3,140,116.20	-2,784,439.70

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	80,374.00	1,410,983.00	1,410,983.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	68,862.49	-3,140,116.20	-2,784,439.70
Total Projected Indirect 2007-2008 (Numerator)	11,511.51	4,551,099.20	4,195,422.70
Direct Costs	4,887,374.00	3,556,765.00	3,556,765.00
Rate for 2007-2008	0.24*	127.96*	117.96**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81906
Form R0418

Fortis Academy
3875 Golfside Drive
Ypsilanti, MI 48197

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	4,474,596.00	3,087,872.00	3,087,872.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	98,201.00	1,484,925.00	1,484,925.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	98,201.00	1,484,925.00	1,484,925.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	98,201.00	1,484,925.00	1,484,925.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	98,201.00	1,484,925.00	1,484,925.00
Direct Costs	4,474,596.00	3,087,872.00	3,087,872.00
Rate for 2007-2008	2.19*	48.09*	48.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 81908
Form R0418

Eastern Washtenaw Multicultural Academy
5550 Platt Road
Ann Arbor, MI 48108

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	859,362.00	577,185.00	577,185.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	58,993.00	341,170.00	341,170.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	58,993.00	341,170.00	341,170.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	58,993.00	341,170.00	341,170.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	58,993.00	341,170.00	341,170.00
Direct Costs	859,362.00	577,185.00	577,185.00
Rate for 2007-2008	6.86*	59.11*	59.11**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82000
Form R0418

Wayne RESA
P.O. Box 807
Wayne, MI 48184-0807

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	10,531,460.97	12,404,641.18	12,404,641.18
2003-2004 Fixed Carryforward	-11,631,592.09	-16,090,962.34	-16,090,962.34
Total Indirect Costs	22,163,053.06	28,495,603.52	28,495,603.52
2003-2004 Direct Costs	18,790,212.50	16,917,032.29	16,917,032.29
2005-2006 Rate	117.95*	168.44*	168.44**

Comparison:			
2005-2006 Actual Direct Costs	20,546,558.08	18,495,707.26	18,495,707.26
Indirect costs based on rate multiplied by actual direct costs	3,081,983.71	2,774,356.09	4,623,926.82
2005-2006 Actual Indirect Costs	9,508,325.54	11,559,176.36	11,559,176.36
2003-2004 Fixed Carry Forward	-11,631,592.09	-16,090,962.34	-16,090,962.34
Total Indirect Costs	21,139,917.63	27,650,138.70	27,650,138.70
Over/(Under) Recovery	-18,057,933.92	-24,875,782.61	-23,026,211.88

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	9,508,325.54	11,559,176.36	11,559,176.36
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-18,057,933.92	-24,875,782.61	-23,026,211.88
Total Projected Indirect 2007-2008 (Numerator)	27,566,259.46	36,434,958.97	34,585,388.24
Direct Costs	20,546,558.08	18,495,707.26	18,495,707.26
Rate for 2007-2008	134.16*	196.99*	186.99**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82010
Form R0418

Detroit City School District
3011 W Grand Blvd,Fisher 14th Fl
Detroit, MI 48202-3096

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	109,175,263.21	295,936,399.82	295,936,399.82
2003-2004 Fixed Carryforward	-28,343,490.94	-343,372,762.58	-343,372,762.58
Total Indirect Costs	137,518,754.15	639,309,162.40	639,309,162.40
2003-2004 Direct Costs	1,552,185,604.86	1,365,424,468.25	1,365,424,468.25
2005-2006 Rate	8.86*	46.82*	46.82**

Comparison:			
2005-2006 Actual Direct Costs	1,341,249,715.51	1,163,623,223.99	1,163,623,223.99
Indirect costs based on rate multiplied by actual direct costs	118,834,724.79	174,543,483.60	290,905,806.00
2005-2006 Actual Indirect Costs	87,375,951.81	265,002,443.33	265,002,443.33
2003-2004 Fixed Carry Forward	-28,343,490.94	-343,372,762.58	-343,372,762.58
Total Indirect Costs	115,719,442.75	608,375,205.91	608,375,205.91
Over/(Under) Recovery	3,115,282.04	-433,831,722.31	-317,469,399.91

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	87,375,951.81	265,002,443.33	265,002,443.33
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	3,115,282.04	-433,831,722.31	-317,469,399.91
Total Projected Indirect 2007-2008 (Numerator)	84,260,669.77	698,834,165.64	582,471,843.24
Direct Costs	1,341,249,715.51	1,163,623,223.99	1,163,623,223.99
Rate for 2007-2008	6.28*	60.06*	50.06**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82020
Form R0418

Allen Park Public Schools
9601 Vine Avenue
Allen Park, MI 48101-4300

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	792,150.98	3,374,804.86	3,374,804.86
2003-2004 Fixed Carryforward	-214,767.36	-524,016.85	-524,016.85
Total Indirect Costs	1,006,918.34	3,898,821.71	3,898,821.71
2003-2004 Direct Costs	26,457,613.95	23,874,960.07	23,874,960.07
2005-2006 Rate	3.81*	16.33*	16.33**

Comparison:			
2005-2006 Actual Direct Costs	28,946,831.56	25,769,257.90	25,769,257.90
Indirect costs based on rate multiplied by actual direct costs	1,102,874.28	3,865,388.69	4,208,119.82
2005-2006 Actual Indirect Costs	817,844.87	3,995,418.53	3,995,418.53
2003-2004 Fixed Carry Forward	-214,767.36	-524,016.85	-524,016.85
Total Indirect Costs	1,032,612.23	4,519,435.38	4,519,435.38
Over/(Under) Recovery	70,262.05	-654,046.69	-311,315.56

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	817,844.87	3,995,418.53	3,995,418.53
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	70,262.05	-654,046.69	-311,315.56
Total Projected Indirect 2007-2008 (Numerator)	747,582.82	4,649,465.22	4,306,734.09
Direct Costs	28,946,831.56	25,769,257.90	25,769,257.90
Rate for 2007-2008	2.58*	18.04*	16.71**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82030
Form R0418

Dearborn City School District
18700 Audette Street
Dearborn, MI 48124-4295

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	7,684,174.07	28,915,095.46	28,915,095.46
2003-2004 Fixed Carryforward	-2,920,103.63	-26,586,967.12	-26,586,967.12
Total Indirect Costs	10,604,277.70	55,502,062.58	55,502,062.58
2003-2004 Direct Costs	168,698,030.30	147,467,108.91	147,467,108.91
2005-2006 Rate	6.29*	37.64*	37.64**

Comparison:			
2005-2006 Actual Direct Costs	190,767,701.79	167,650,404.59	167,650,404.59
Indirect costs based on rate multiplied by actual direct costs	11,999,288.44	25,147,560.69	41,912,601.15
2005-2006 Actual Indirect Costs	3,881,457.41	26,998,754.61	26,998,754.61
2003-2004 Fixed Carry Forward	-2,920,103.63	-26,586,967.12	-26,586,967.12
Total Indirect Costs	6,801,561.04	53,585,721.73	53,585,721.73
Over/(Under) Recovery	5,197,727.40	-28,438,161.04	-11,673,120.58

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,881,457.41	26,998,754.61	26,998,754.61
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	5,197,727.40	-28,438,161.04	-11,673,120.58
Total Projected Indirect 2007-2008 (Numerator)	-1,316,269.99	55,436,915.65	38,671,875.19
Direct Costs	190,767,701.79	167,650,404.59	167,650,404.59
Rate for 2007-2008	0.00*	33.07*	23.07**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82040
Form R0418

Dearborn Heights School District #7
20629 Annapolis Street
Dearborn Heights, MI 48125-2904

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	362,289.04	3,085,652.80	3,085,652.80
2003-2004 Fixed Carryforward	-58,282.70	-699,961.87	-699,961.87
Total Indirect Costs	420,571.74	3,785,614.67	3,785,614.67
2003-2004 Direct Costs	21,855,616.60	19,132,252.84	19,132,252.84
2005-2006 Rate	1.92*	19.79*	19.79**

Comparison:			
2005-2006 Actual Direct Costs	23,418,470.93	20,522,468.93	20,522,468.93
Indirect costs based on rate multiplied by actual direct costs	449,634.64	3,078,370.34	4,061,396.60
2005-2006 Actual Indirect Costs	434,201.21	3,330,203.21	3,330,203.21
2003-2004 Fixed Carry Forward	-58,282.70	-699,961.87	-699,961.87
Total Indirect Costs	492,483.91	4,030,165.08	4,030,165.08
Over/(Under) Recovery	-42,849.27	-951,794.74	31,231.52

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	434,201.21	3,330,203.21	3,330,203.21
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-42,849.27	-951,794.74	31,231.52
Total Projected Indirect 2007-2008 (Numerator)	477,050.48	4,281,997.95	3,298,971.69
Direct Costs	23,418,470.93	20,522,468.93	20,522,468.93
Rate for 2007-2008	2.04*	20.86*	16.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82045
Form R0418

*** Final ***

Melvindale-North Allen Park Schools
18530 Prospect Street
Melvindale, MI 48122-1508

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	654,571.41	3,479,194.33	3,479,194.33
2003-2004 Fixed Carryforward	-362,307.84	-2,789,633.77	-2,789,633.77
Total Indirect Costs	1,016,879.25	6,268,828.10	6,268,828.10
2003-2004 Direct Costs	21,219,479.96	18,394,857.04	18,394,857.04
2005-2006 Rate	4.79*	34.08*	34.08**

Comparison:			
2005-2006 Actual Direct Costs	23,850,263.53	20,987,644.26	20,987,644.26
Indirect costs based on rate multiplied by actual direct costs	1,142,427.62	3,148,146.64	5,246,911.07
2005-2006 Actual Indirect Costs	603,753.72	3,466,372.99	3,466,372.99
2003-2004 Fixed Carry Forward	-362,307.84	-2,789,633.77	-2,789,633.77
Total Indirect Costs	966,061.56	6,256,006.76	6,256,006.76
Over/(Under) Recovery	176,366.06	-3,107,860.12	-1,009,095.69

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	603,753.72	3,466,372.99	3,466,372.99
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	176,366.06	-3,107,860.12	-1,009,095.69
Total Projected Indirect 2007-2008 (Numerator)	427,387.66	6,574,233.11	4,475,468.68
Direct Costs	23,850,263.53	20,987,644.26	20,987,644.26
Rate for 2007-2008	1.79*	31.32*	21.32**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82050
Form R0418

Garden City School District
1333 Radcliff Street
Garden City, MI 48135-1198

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,518,624.29	6,185,218.21	6,185,218.21
2003-2004 Fixed Carryforward	-734,502.99	-836,719.87	-836,719.87
Total Indirect Costs	2,253,127.28	7,021,938.08	7,021,938.08
2003-2004 Direct Costs	53,248,867.87	48,582,273.95	48,582,273.95
2005-2006 Rate	4.23*	14.45*	14.45**

Comparison:			
2005-2006 Actual Direct Costs	59,941,096.98	54,673,296.50	54,673,296.50
Indirect costs based on rate multiplied by actual direct costs	2,535,508.40	7,900,291.34	7,900,291.34
2005-2006 Actual Indirect Costs	1,546,606.47	6,814,406.95	6,814,406.95
2003-2004 Fixed Carry Forward	-734,502.99	-836,719.87	-836,719.87
Total Indirect Costs	2,281,109.46	7,651,126.82	7,651,126.82
Over/(Under) Recovery	254,398.94	249,164.52	249,164.52

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,546,606.47	6,814,406.95	6,814,406.95
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	254,398.94	249,164.52	249,164.52
Total Projected Indirect 2007-2008 (Numerator)	1,292,207.53	6,565,242.43	6,565,242.43
Direct Costs	59,941,096.98	54,673,296.50	54,673,296.50
Rate for 2007-2008	2.16*	12.01*	12.01**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82055
Form R0418

Grosse Pointe Public Schools
389 St. Clair Avenue
Grosse Pointe, MI 48230-1501

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,896,436.82	14,890,159.21	14,890,159.21
2003-2004 Fixed Carryforward	-699,584.41	-11,746,621.60	-11,746,621.60
Total Indirect Costs	2,596,021.23	26,636,780.81	26,636,780.81
2003-2004 Direct Costs	93,501,293.13	80,507,570.74	80,507,570.74
2005-2006 Rate	2.78*	33.09*	33.09**

Comparison:			
2005-2006 Actual Direct Costs	98,072,332.40	85,083,209.41	85,083,209.41
Indirect costs based on rate multiplied by actual direct costs	2,726,410.84	12,762,481.41	21,270,802.35
2005-2006 Actual Indirect Costs	2,805,224.73	15,794,347.72	15,794,347.72
2003-2004 Fixed Carry Forward	-699,584.41	-11,746,621.60	-11,746,621.60
Total Indirect Costs	3,504,809.14	27,540,969.32	27,540,969.32
Over/(Under) Recovery	-778,398.30	-14,778,487.91	-6,270,166.97

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,805,224.73	15,794,347.72	15,794,347.72
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-778,398.30	-14,778,487.91	-6,270,166.97
Total Projected Indirect 2007-2008 (Numerator)	3,583,623.03	30,572,835.63	22,064,514.69
Direct Costs	98,072,332.40	85,083,209.41	85,083,209.41
Rate for 2007-2008	3.65*	35.93*	25.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82060
Form R0418

*** Final ***

Hamtramck Public Schools
P.O. Box 12012
Hamtramck, MI 48212-0012

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	546,451.40	3,986,153.43	3,986,153.43
2003-2004 Fixed Carryforward	30,734.62	-586,431.33	-586,431.33
Total Indirect Costs	515,716.78	4,572,584.76	4,572,584.76
2003-2004 Direct Costs	33,375,396.04	29,935,694.01	29,935,694.01
2005-2006 Rate	1.55*	15.27*	15.27**

Comparison:			
2005-2006 Actual Direct Costs	29,595,697.82	25,610,783.64	25,610,783.64
Indirect costs based on rate multiplied by actual direct costs	458,733.32	3,841,617.55	3,910,766.66
2005-2006 Actual Indirect Costs	490,292.45	4,475,206.63	4,475,206.63
2003-2004 Fixed Carry Forward	30,734.62	-586,431.33	-586,431.33
Total Indirect Costs	459,557.83	5,061,637.96	5,061,637.96
Over/(Under) Recovery	-824.51	-1,220,020.41	-1,150,871.30

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	490,292.45	4,475,206.63	4,475,206.63
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-824.51	-1,220,020.41	-1,150,871.30
Total Projected Indirect 2007-2008 (Numerator)	491,116.96	5,695,227.04	5,626,077.93
Direct Costs	29,595,697.82	25,610,783.64	25,610,783.64
Rate for 2007-2008	1.66*	22.24*	21.97**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82070
Form R0418

Highland Park City Schools
20 Bartlett Street
Highland Park, MI 48203-3779

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,427,599.30	8,034,075.70	8,034,075.70
2003-2004 Fixed Carryforward	-515,732.90	-15,747,454.98	-15,747,454.98
Total Indirect Costs	2,943,332.20	23,781,530.68	23,781,530.68
2003-2004 Direct Costs	31,692,034.56	26,085,558.16	26,085,558.16
2005-2006 Rate	9.29*	91.17*	91.17**

Comparison:			
2005-2006 Actual Direct Costs	31,165,742.56	24,757,271.24	24,757,271.24
Indirect costs based on rate multiplied by actual direct costs	2,895,297.48	3,713,590.69	6,189,317.81
2005-2006 Actual Indirect Costs	1,788,371.71	8,196,843.03	8,196,843.03
2003-2004 Fixed Carry Forward	-515,732.90	-15,747,454.98	-15,747,454.98
Total Indirect Costs	2,304,104.61	23,944,298.01	23,944,298.01
Over/(Under) Recovery	591,192.87	-20,230,707.32	-17,754,980.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,788,371.71	8,196,843.03	8,196,843.03
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	591,192.87	-20,230,707.32	-17,754,980.20
Total Projected Indirect 2007-2008 (Numerator)	1,197,178.84	28,427,550.35	25,951,823.23
Direct Costs	31,165,742.56	24,757,271.24	24,757,271.24
Rate for 2007-2008	3.84*	114.83*	104.83**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82080
Form R0418

School District of the City of Inkster
29115 Carlysle Street
Inkster, MI 48141-2806

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	868,546.27	3,016,764.48	3,016,764.48
2003-2004 Fixed Carryforward	-419,072.86	-2,052,041.55	-2,052,041.55
Total Indirect Costs	1,287,619.13	5,068,806.03	5,068,806.03
2003-2004 Direct Costs	13,895,264.40	11,747,046.19	11,747,046.19
2005-2006 Rate	9.27*	43.15*	43.15**

Comparison:			
2005-2006 Actual Direct Costs	14,848,634.97	12,726,088.27	12,726,088.27
Indirect costs based on rate multiplied by actual direct costs	1,376,468.46	1,908,913.24	3,181,522.07
2005-2006 Actual Indirect Costs	876,177.05	2,998,723.75	2,998,723.75
2003-2004 Fixed Carry Forward	-419,072.86	-2,052,041.55	-2,052,041.55
Total Indirect Costs	1,295,249.91	5,050,765.30	5,050,765.30
Over/(Under) Recovery	81,218.55	-3,141,852.06	-1,869,243.23

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	876,177.05	2,998,723.75	2,998,723.75
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	81,218.55	-3,141,852.06	-1,869,243.23
Total Projected Indirect 2007-2008 (Numerator)	794,958.50	6,140,575.81	4,867,966.98
Direct Costs	14,848,634.97	12,726,088.27	12,726,088.27
Rate for 2007-2008	5.35*	48.25*	38.25**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82090
Form R0418

Lincoln Park Public Schools
1650 Champaign Road
Lincoln Park, MI 48146-2322

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,160,130.30	7,305,532.19	7,305,532.19
2003-2004 Fixed Carryforward	209,552.88	-5,468,251.62	-5,468,251.62
Total Indirect Costs	950,577.42	12,773,783.81	12,773,783.81
2003-2004 Direct Costs	45,864,365.72	39,718,963.83	39,718,963.83
2005-2006 Rate	2.07*	32.16*	32.16**

Comparison:			
2005-2006 Actual Direct Costs	51,508,706.57	44,211,106.24	44,211,106.24
Indirect costs based on rate multiplied by actual direct costs	1,066,230.23	6,631,665.94	11,052,776.56
2005-2006 Actual Indirect Costs	542,099.30	7,839,699.63	7,839,699.63
2003-2004 Fixed Carry Forward	209,552.88	-5,468,251.62	-5,468,251.62
Total Indirect Costs	332,546.42	13,307,951.25	13,307,951.25
Over/(Under) Recovery	733,683.81	-6,676,285.31	-2,255,174.69

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	542,099.30	7,839,699.63	7,839,699.63
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	733,683.81	-6,676,285.31	-2,255,174.69
Total Projected Indirect 2007-2008 (Numerator)	-191,584.51	14,515,984.94	10,094,874.32
Direct Costs	51,508,706.57	44,211,106.24	44,211,106.24
Rate for 2007-2008	0.00*	32.83*	22.83**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82095
Form R0418

Livonia Public Schools
15125 Farmington Road
Livonia, MI 48154-5474

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	6,007,478.91	24,510,748.37	24,510,748.37
2003-2004 Fixed Carryforward	-720,011.38	-10,945,503.61	-10,945,503.61
Total Indirect Costs	6,727,490.29	35,456,251.98	35,456,251.98
2003-2004 Direct Costs	167,728,694.51	149,225,425.05	149,225,425.05
2005-2006 Rate	4.01*	23.76*	23.76**

Comparison:			
2005-2006 Actual Direct Costs	174,371,477.07	155,378,053.15	155,378,053.15
Indirect costs based on rate multiplied by actual direct costs	6,992,296.23	23,306,707.97	36,917,825.43
2005-2006 Actual Indirect Costs	7,516,846.43	26,510,270.35	26,510,270.35
2003-2004 Fixed Carry Forward	-720,011.38	-10,945,503.61	-10,945,503.61
Total Indirect Costs	8,236,857.81	37,455,773.96	37,455,773.96
Over/(Under) Recovery	-1,244,561.58	-14,149,065.99	-537,948.53

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	7,516,846.43	26,510,270.35	26,510,270.35
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-1,244,561.58	-14,149,065.99	-537,948.53
Total Projected Indirect 2007-2008 (Numerator)	8,761,408.01	40,659,336.34	27,048,218.88
Direct Costs	174,371,477.07	155,378,053.15	155,378,053.15
Rate for 2007-2008	5.02*	26.17*	17.41**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82100
Form R0418

Plymouth-Canton Community Schools
454 S. Harvey Street
Plymouth, MI 48170-1630

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,897,342.14	18,780,754.16	18,780,754.16
2003-2004 Fixed Carryforward	-849,600.68	-2,200,690.13	-2,200,690.13
Total Indirect Costs	3,746,942.82	20,981,444.29	20,981,444.29
2003-2004 Direct Costs	134,757,966.22	118,874,554.20	118,874,554.20
2005-2006 Rate	2.78*	17.65*	17.65**

Comparison:			
2005-2006 Actual Direct Costs	151,825,881.57	134,541,270.27	134,541,270.27
Indirect costs based on rate multiplied by actual direct costs	4,220,759.51	20,181,190.54	23,746,534.20
2005-2006 Actual Indirect Costs	3,101,896.54	20,386,507.84	20,386,507.84
2003-2004 Fixed Carry Forward	-849,600.68	-2,200,690.13	-2,200,690.13
Total Indirect Costs	3,951,497.22	22,587,197.97	22,587,197.97
Over/(Under) Recovery	269,262.29	-2,406,007.43	1,159,336.23

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,101,896.54	20,386,507.84	20,386,507.84
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	269,262.29	-2,406,007.43	1,159,336.23
Total Projected Indirect 2007-2008 (Numerator)	2,832,634.25	22,792,515.27	19,227,171.61
Direct Costs	151,825,881.57	134,541,270.27	134,541,270.27
Rate for 2007-2008	1.87*	16.94*	14.29**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82110
Form R0418

Redford Union School District
18499 Beech Daly Road
Redford, MI 48240-1897

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	970,016.92	6,054,404.18	6,054,404.18
2003-2004 Fixed Carryforward	-333,028.90	-1,169,419.79	-1,169,419.79
Total Indirect Costs	1,303,045.82	7,223,823.97	7,223,823.97
2003-2004 Direct Costs	45,238,447.02	40,154,059.76	40,154,059.76
2005-2006 Rate	2.88*	17.99*	17.99**

Comparison:			
2005-2006 Actual Direct Costs	45,000,059.40	39,864,034.07	39,864,034.07
Indirect costs based on rate multiplied by actual direct costs	1,296,001.71	5,979,605.11	7,171,539.73
2005-2006 Actual Indirect Costs	1,241,826.50	6,377,851.83	6,377,851.83
2003-2004 Fixed Carry Forward	-333,028.90	-1,169,419.79	-1,169,419.79
Total Indirect Costs	1,574,855.40	7,547,271.62	7,547,271.62
Over/(Under) Recovery	-278,853.69	-1,567,666.51	-375,731.89

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,241,826.50	6,377,851.83	6,377,851.83
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-278,853.69	-1,567,666.51	-375,731.89
Total Projected Indirect 2007-2008 (Numerator)	1,520,680.19	7,945,518.34	6,753,583.72
Direct Costs	45,000,059.40	39,864,034.07	39,864,034.07
Rate for 2007-2008	3.38*	19.93*	16.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82120
Form R0418

*** Final ***

River Rouge School District
1460 W. Coolidge Highway
River Rouge, MI 48218-1118

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	816,457.86	3,948,304.23	3,948,304.23
2003-2004 Fixed Carryforward	-254,101.63	-4,077,379.40	-4,077,379.40
Total Indirect Costs	1,070,559.49	8,025,683.63	8,025,683.63
2003-2004 Direct Costs	24,533,045.26	21,401,198.89	21,401,198.89
2005-2006 Rate	4.36*	37.50*	37.50**

Comparison:			
2005-2006 Actual Direct Costs	20,165,988.33	17,415,411.28	17,415,411.28
Indirect costs based on rate multiplied by actual direct costs	879,237.09	2,612,311.69	4,353,852.82
2005-2006 Actual Indirect Costs	558,759.68	3,309,336.73	3,309,336.73
2003-2004 Fixed Carry Forward	-254,101.63	-4,077,379.40	-4,077,379.40
Total Indirect Costs	812,861.31	7,386,716.13	7,386,716.13
Over/(Under) Recovery	66,375.78	-4,774,404.44	-3,032,863.31

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	558,759.68	3,309,336.73	3,309,336.73
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	66,375.78	-4,774,404.44	-3,032,863.31
Total Projected Indirect 2007-2008 (Numerator)	492,383.90	8,083,741.17	6,342,200.04
Direct Costs	20,165,988.33	17,415,411.28	17,415,411.28
Rate for 2007-2008	2.44*	46.42*	36.42**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82130
Form R0418

Romulus Community Schools
36540 Grant Road
Romulus, MI 48174-1445

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,858,745.03	7,869,424.06	7,869,424.06
2003-2004 Fixed Carryforward	-982,599.09	-5,980,590.64	-5,980,590.64
Total Indirect Costs	2,841,344.12	13,850,014.70	13,850,014.70
2003-2004 Direct Costs	41,785,768.47	35,775,089.44	35,775,089.44
2005-2006 Rate	6.80*	38.71*	38.71**

Comparison:			
2005-2006 Actual Direct Costs	43,353,439.87	37,243,378.61	37,243,378.61
Indirect costs based on rate multiplied by actual direct costs	2,948,033.91	5,586,506.79	9,310,844.65
2005-2006 Actual Indirect Costs	1,469,177.44	7,579,238.70	7,579,238.70
2003-2004 Fixed Carry Forward	-982,599.09	-5,980,590.64	-5,980,590.64
Total Indirect Costs	2,451,776.53	13,559,829.34	13,559,829.34
Over/(Under) Recovery	496,257.38	-7,973,322.55	-4,248,984.69

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,469,177.44	7,579,238.70	7,579,238.70
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	496,257.38	-7,973,322.55	-4,248,984.69
Total Projected Indirect 2007-2008 (Numerator)	972,920.06	15,552,561.25	11,828,223.39
Direct Costs	43,353,439.87	37,243,378.61	37,243,378.61
Rate for 2007-2008	2.24*	41.76*	31.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82140
Form R0418

*** Final ***

South Redford School District
26141 Schoolcraft
Redford, MI 48239-2791

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,095,187.87	4,729,953.73	4,729,953.73
2003-2004 Fixed Carryforward	-490,895.40	-3,677,463.88	-3,677,463.88
Total Indirect Costs	1,586,083.27	8,407,417.61	8,407,417.61
2003-2004 Direct Costs	28,627,398.18	24,992,632.32	24,992,632.32
2005-2006 Rate	5.54*	33.64*	33.64**

Comparison:			
2005-2006 Actual Direct Costs	29,999,397.94	26,470,294.90	26,470,294.90
Indirect costs based on rate multiplied by actual direct costs	1,661,966.65	3,970,544.24	6,617,573.73
2005-2006 Actual Indirect Costs	996,797.61	4,525,900.65	4,525,900.65
2003-2004 Fixed Carry Forward	-490,895.40	-3,677,463.88	-3,677,463.88
Total Indirect Costs	1,487,693.01	8,203,364.53	8,203,364.53
Over/(Under) Recovery	174,273.64	-4,232,820.29	-1,585,790.80

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	996,797.61	4,525,900.65	4,525,900.65
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	174,273.64	-4,232,820.29	-1,585,790.80
Total Projected Indirect 2007-2008 (Numerator)	822,523.97	8,758,720.94	6,111,691.45
Direct Costs	29,999,397.94	26,470,294.90	26,470,294.90
Rate for 2007-2008	2.74*	33.09*	23.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82150
Form R0418

Taylor School District
23033 Northline Road
Taylor, MI 48180-4625

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,519,780.53	16,384,692.78	16,384,692.78
2003-2004 Fixed Carryforward	73,152.27	-17,395,005.49	-17,395,005.49
Total Indirect Costs	3,446,628.26	33,779,698.27	33,779,698.27
2003-2004 Direct Costs	94,184,547.53	81,319,635.28	81,319,635.28
2005-2006 Rate	3.66*	41.54*	41.54**

Comparison:			
2005-2006 Actual Direct Costs	93,235,429.51	80,214,818.31	80,214,818.31
Indirect costs based on rate multiplied by actual direct costs	3,412,416.72	12,032,222.75	20,053,704.58
2005-2006 Actual Indirect Costs	3,655,788.69	16,676,399.89	16,676,399.89
2003-2004 Fixed Carry Forward	73,152.27	-17,395,005.49	-17,395,005.49
Total Indirect Costs	3,582,636.42	34,071,405.38	34,071,405.38
Over/(Under) Recovery	-170,219.70	-22,039,182.63	-14,017,700.80

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	3,655,788.69	16,676,399.89	16,676,399.89
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-170,219.70	-22,039,182.63	-14,017,700.80
Total Projected Indirect 2007-2008 (Numerator)	3,826,008.39	38,715,582.52	30,694,100.69
Direct Costs	93,235,429.51	80,214,818.31	80,214,818.31
Rate for 2007-2008	4.10*	48.26*	38.26**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82155
Form R0418

Trenton Public Schools
2603 Charlton Road
Trenton, MI 48183-2490

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	356,842.15	4,291,191.00	4,291,191.00
2003-2004 Fixed Carryforward	214,176.52	-2,158,141.72	-2,158,141.72
Total Indirect Costs	142,665.63	6,449,332.72	6,449,332.72
2003-2004 Direct Costs	32,699,850.74	28,765,501.89	28,765,501.89
2005-2006 Rate	0.44*	22.42*	22.42**

Comparison:			
2005-2006 Actual Direct Costs	32,649,301.27	29,033,168.67	29,033,168.67
Indirect costs based on rate multiplied by actual direct costs	143,656.93	4,354,975.30	6,509,236.42
2005-2006 Actual Indirect Costs	411,490.42	4,027,623.02	4,027,623.02
2003-2004 Fixed Carry Forward	214,176.52	-2,158,141.72	-2,158,141.72
Total Indirect Costs	197,313.90	6,185,764.74	6,185,764.74
Over/(Under) Recovery	-53,656.97	-1,830,789.44	323,471.68

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	411,490.42	4,027,623.02	4,027,623.02
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-53,656.97	-1,830,789.44	323,471.68
Total Projected Indirect 2007-2008 (Numerator)	465,147.39	5,858,412.46	3,704,151.34
Direct Costs	32,649,301.27	29,033,168.67	29,033,168.67
Rate for 2007-2008	1.42*	20.18*	12.76**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82160
Form R0418

Wayne-Westland Community School District
36745 Marquette Street
Westland, MI 48185-3289

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,503,284.54	19,113,648.97	19,113,648.97
2003-2004 Fixed Carryforward	-817,707.98	-5,083,759.38	-5,083,759.38
Total Indirect Costs	4,320,992.52	24,197,408.35	24,197,408.35
2003-2004 Direct Costs	129,100,255.00	113,489,890.57	113,489,890.57
2005-2006 Rate	3.35*	21.32*	21.32**

Comparison:			
2005-2006 Actual Direct Costs	136,979,445.16	120,218,493.58	120,218,493.58
Indirect costs based on rate multiplied by actual direct costs	4,588,811.41	18,032,774.04	25,630,582.83
2005-2006 Actual Indirect Costs	2,971,721.20	19,732,672.78	19,732,672.78
2003-2004 Fixed Carry Forward	-817,707.98	-5,083,759.38	-5,083,759.38
Total Indirect Costs	3,789,429.18	24,816,432.16	24,816,432.16
Over/(Under) Recovery	799,382.23	-6,783,658.12	814,150.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,971,721.20	19,732,672.78	19,732,672.78
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	799,382.23	-6,783,658.12	814,150.67
Total Projected Indirect 2007-2008 (Numerator)	2,172,338.97	26,516,330.90	18,918,522.11
Direct Costs	136,979,445.16	120,218,493.58	120,218,493.58
Rate for 2007-2008	1.59*	22.06*	15.74**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82170
Form R0418

Wyandotte City School District
P.O. Box 130
Wyandotte, MI 48192

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	986,255.17	6,118,896.07	6,118,896.07
2003-2004 Fixed Carryforward	-358,067.23	-1,325,423.92	-1,325,423.92
Total Indirect Costs	1,344,322.40	7,444,319.99	7,444,319.99
2003-2004 Direct Costs	47,752,773.20	42,620,132.30	42,620,132.30
2005-2006 Rate	2.82*	17.47*	17.47**

Comparison:			
2005-2006 Actual Direct Costs	50,746,104.28	45,348,294.76	45,348,294.76
Indirect costs based on rate multiplied by actual direct costs	1,431,040.14	6,802,244.21	7,922,347.09
2005-2006 Actual Indirect Costs	1,521,388.46	6,919,197.98	6,919,197.98
2003-2004 Fixed Carry Forward	-358,067.23	-1,325,423.92	-1,325,423.92
Total Indirect Costs	1,879,455.69	8,244,621.90	8,244,621.90
Over/(Under) Recovery	-448,415.55	-1,442,377.69	-322,274.81

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,521,388.46	6,919,197.98	6,919,197.98
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-448,415.55	-1,442,377.69	-322,274.81
Total Projected Indirect 2007-2008 (Numerator)	1,969,804.01	8,361,575.67	7,241,472.79
Direct Costs	50,746,104.28	45,348,294.76	45,348,294.76
Rate for 2007-2008	3.88*	18.44*	15.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82180
Form R0418

*** Final ***

Flat Rock Community Schools
28639 Division St.
Flat Rock, MI 48134-1515

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	395,450.17	2,072,196.05	2,072,196.05
2003-2004 Fixed Carryforward	-161,626.81	-356,557.68	-356,557.68
Total Indirect Costs	557,076.98	2,428,753.73	2,428,753.73
2003-2004 Direct Costs	14,606,695.01	12,929,949.13	12,929,949.13
2005-2006 Rate	3.81*	18.78*	18.78**

Comparison:			
2005-2006 Actual Direct Costs	15,344,018.00	13,382,477.03	13,382,477.03
Indirect costs based on rate multiplied by actual direct costs	584,607.09	2,007,371.55	2,513,229.19
2005-2006 Actual Indirect Costs	412,717.80	2,374,258.77	2,374,258.77
2003-2004 Fixed Carry Forward	-161,626.81	-356,557.68	-356,557.68
Total Indirect Costs	574,344.61	2,730,816.45	2,730,816.45
Over/(Under) Recovery	10,262.48	-723,444.90	-217,587.26

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	412,717.80	2,374,258.77	2,374,258.77
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	10,262.48	-723,444.90	-217,587.26
Total Projected Indirect 2007-2008 (Numerator)	402,455.32	3,097,703.67	2,591,846.03
Direct Costs	15,344,018.00	13,382,477.03	13,382,477.03
Rate for 2007-2008	2.62*	23.15*	19.37**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82230
Form R0418

Crestwood School District
1501 N. Beech Daly Road
Dearborn Heights, MI 48127-3495

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	209,109.30	3,076,465.53	3,076,465.53
2003-2004 Fixed Carryforward	298,036.42	-798,343.24	-798,343.24
Total Indirect Costs	-88,927.12	3,874,808.77	3,874,808.77
2003-2004 Direct Costs	25,968,738.14	23,101,381.91	23,101,381.91
2005-2006 Rate	0.00*	16.77*	16.77**

Comparison:			
2005-2006 Actual Direct Costs	28,263,311.85	25,184,679.12	25,184,679.12
Indirect costs based on rate multiplied by actual direct costs	0.00	3,777,701.87	4,223,470.69
2005-2006 Actual Indirect Costs	228,258.79	3,306,891.52	3,306,891.52
2003-2004 Fixed Carry Forward	298,036.42	-798,343.24	-798,343.24
Total Indirect Costs	-69,777.63	4,105,234.76	4,105,234.76
Over/(Under) Recovery	0.00	-327,532.89	118,235.93

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	228,258.79	3,306,891.52	3,306,891.52
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-327,532.89	118,235.93
Total Projected Indirect 2007-2008 (Numerator)	228,258.79	3,634,424.41	3,188,655.59
Direct Costs	28,263,311.85	25,184,679.12	25,184,679.12
Rate for 2007-2008	0.81*	14.43*	12.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82240
Form R0418

Westwood Community Schools
3335 S. Beech Daly Road
Dearborn Heights, MI 48125-1189

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,064,010.95	3,239,518.54	3,239,518.54
2003-2004 Fixed Carryforward	-247,578.53	-2,783,388.33	-2,783,388.33
Total Indirect Costs	1,311,589.48	6,022,906.87	6,022,906.87
2003-2004 Direct Costs	19,224,082.34	17,048,574.75	17,048,574.75
2005-2006 Rate	6.82*	35.33*	35.33**

Comparison:			
2005-2006 Actual Direct Costs	22,674,729.37	20,008,890.29	20,008,890.29
Indirect costs based on rate multiplied by actual direct costs	1,546,416.54	3,001,333.54	5,002,222.57
2005-2006 Actual Indirect Costs	1,234,593.58	3,900,432.66	3,900,432.66
2003-2004 Fixed Carry Forward	-247,578.53	-2,783,388.33	-2,783,388.33
Total Indirect Costs	1,482,172.11	6,683,820.99	6,683,820.99
Over/(Under) Recovery	64,244.43	-3,682,487.45	-1,681,598.42

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,234,593.58	3,900,432.66	3,900,432.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	64,244.43	-3,682,487.45	-1,681,598.42
Total Projected Indirect 2007-2008 (Numerator)	1,170,349.15	7,582,920.11	5,582,031.08
Direct Costs	22,674,729.37	20,008,890.29	20,008,890.29
Rate for 2007-2008	5.16*	37.90*	27.90**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82250
Form R0418

Ecorse Public School District
4024 W. Jefferson Avenue
Ecorse, MI 48229-1749

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	187,302.42	3,096,317.76	3,096,317.76
2003-2004 Fixed Carryforward	173,164.84	-4,433,718.12	-4,433,718.12
Total Indirect Costs	14,137.58	7,530,035.88	7,530,035.88
2003-2004 Direct Costs	13,471,586.30	10,562,570.96	10,562,570.96
2005-2006 Rate	0.10*	71.29*	71.29**

Comparison:			
2005-2006 Actual Direct Costs	11,334,984.81	9,004,685.88	9,004,685.88
Indirect costs based on rate multiplied by actual direct costs	11,334.98	1,350,702.88	2,251,171.47
2005-2006 Actual Indirect Costs	222,154.16	2,552,453.09	2,552,453.09
2003-2004 Fixed Carry Forward	173,164.84	-4,433,718.12	-4,433,718.12
Total Indirect Costs	48,989.32	6,986,171.21	6,986,171.21
Over/(Under) Recovery	-37,654.34	-5,635,468.33	-4,734,999.74

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	222,154.16	2,552,453.09	2,552,453.09
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-37,654.34	-5,635,468.33	-4,734,999.74
Total Projected Indirect 2007-2008 (Numerator)	259,808.50	8,187,921.42	7,287,452.83
Direct Costs	11,334,984.81	9,004,685.88	9,004,685.88
Rate for 2007-2008	2.29*	90.93*	80.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82290
Form R0418

Gibraltar School District
19370 Vreeland Road
Woodhaven, MI 48183-4430

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	525,320.93	4,011,554.97	4,011,554.97
2003-2004 Fixed Carryforward	20,393.47	-2,599,525.30	-2,599,525.30
Total Indirect Costs	504,927.46	6,611,080.27	6,611,080.27
2003-2004 Direct Costs	25,292,971.84	21,806,737.80	21,806,737.80
2005-2006 Rate	2.00*	30.32*	30.32**

Comparison:			
2005-2006 Actual Direct Costs	28,064,868.79	23,934,614.60	23,934,614.60
Indirect costs based on rate multiplied by actual direct costs	561,297.38	3,590,192.19	5,983,653.65
2005-2006 Actual Indirect Costs	640,861.96	4,771,116.15	4,771,116.15
2003-2004 Fixed Carry Forward	20,393.47	-2,599,525.30	-2,599,525.30
Total Indirect Costs	620,468.49	7,370,641.45	7,370,641.45
Over/(Under) Recovery	-59,171.11	-3,780,449.26	-1,386,987.80

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	640,861.96	4,771,116.15	4,771,116.15
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-59,171.11	-3,780,449.26	-1,386,987.80
Total Projected Indirect 2007-2008 (Numerator)	700,033.07	8,551,565.41	6,158,103.95
Direct Costs	28,064,868.79	23,934,614.60	23,934,614.60
Rate for 2007-2008	2.49*	35.73*	25.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82300
Form R0418

*** Final ***

Grosse Ile Township Schools
23276 E. River Road
Grosse Ile, MI 48138-1535

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	526,881.68	2,531,179.43	2,531,179.43
2003-2004 Fixed Carryforward	-276,903.61	-1,272,483.38	-1,272,483.38
Total Indirect Costs	803,785.29	3,803,662.81	3,803,662.81
2003-2004 Direct Costs	17,553,738.08	15,549,440.33	15,549,440.33
2005-2006 Rate	4.58*	24.46*	24.46**

Comparison:			
2005-2006 Actual Direct Costs	18,858,065.42	16,049,754.87	16,049,754.87
Indirect costs based on rate multiplied by actual direct costs	863,699.40	2,407,463.23	3,925,770.04
2005-2006 Actual Indirect Costs	523,581.48	3,331,892.03	3,331,892.03
2003-2004 Fixed Carry Forward	-276,903.61	-1,272,483.38	-1,272,483.38
Total Indirect Costs	800,485.09	4,604,375.41	4,604,375.41
Over/(Under) Recovery	63,214.31	-2,196,912.18	-678,605.37

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	523,581.48	3,331,892.03	3,331,892.03
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	63,214.31	-2,196,912.18	-678,605.37
Total Projected Indirect 2007-2008 (Numerator)	460,367.17	5,528,804.21	4,010,497.40
Direct Costs	18,858,065.42	16,049,754.87	16,049,754.87
Rate for 2007-2008	2.44*	34.45*	24.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82320
Form R0418

*** Final ***

City of Harper Woods Schools
20225 Beaconsfield Street
Harper Woods, MI 48225-1395

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	325,103.12	1,517,154.36	1,517,154.36
2003-2004 Fixed Carryforward	94,972.37	-1,347,261.44	-1,347,261.44
Total Indirect Costs	230,130.75	2,864,415.80	2,864,415.80
2003-2004 Direct Costs	9,572,010.73	8,379,959.49	8,379,959.49
2005-2006 Rate	2.40*	34.18*	34.18**

Comparison:			
2005-2006 Actual Direct Costs	10,791,356.26	9,381,935.87	9,381,935.87
Indirect costs based on rate multiplied by actual direct costs	258,992.55	1,407,290.38	2,345,483.97
2005-2006 Actual Indirect Costs	385,104.90	1,794,525.29	1,794,525.29
2003-2004 Fixed Carry Forward	94,972.37	-1,347,261.44	-1,347,261.44
Total Indirect Costs	290,132.53	3,141,786.73	3,141,786.73
Over/(Under) Recovery	-31,139.98	-1,734,496.35	-796,302.76

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	385,104.90	1,794,525.29	1,794,525.29
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-31,139.98	-1,734,496.35	-796,302.76
Total Projected Indirect 2007-2008 (Numerator)	416,244.88	3,529,021.64	2,590,828.05
Direct Costs	10,791,356.26	9,381,935.87	9,381,935.87
Rate for 2007-2008	3.86*	37.62*	27.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82340
Form R0418

*** Final ***

Huron School District
32044 Huron River Drive
New Boston, MI 48164-9282

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	442,695.93	2,348,100.14	2,348,100.14
2003-2004 Fixed Carryforward	-237,418.46	-311,248.61	-311,248.61
Total Indirect Costs	680,114.39	2,659,348.75	2,659,348.75
2003-2004 Direct Costs	17,141,738.26	15,236,334.05	15,236,334.05
2005-2006 Rate	3.97*	17.45*	17.45**

Comparison:			
2005-2006 Actual Direct Costs	19,986,960.01	17,918,735.13	17,918,735.13
Indirect costs based on rate multiplied by actual direct costs	793,482.31	2,687,810.27	3,126,819.28
2005-2006 Actual Indirect Costs	571,257.00	2,639,481.88	2,639,481.88
2003-2004 Fixed Carry Forward	-237,418.46	-311,248.61	-311,248.61
Total Indirect Costs	808,675.46	2,950,730.49	2,950,730.49
Over/(Under) Recovery	-15,193.15	-262,920.22	176,088.79

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	571,257.00	2,639,481.88	2,639,481.88
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-15,193.15	-262,920.22	176,088.79
Total Projected Indirect 2007-2008 (Numerator)	586,450.15	2,902,402.10	2,463,393.09
Direct Costs	19,986,960.01	17,918,735.13	17,918,735.13
Rate for 2007-2008	2.93*	16.20*	13.75**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82365
Form R0418

Woodhaven-Brownstown School District
24975 Van Horn Road
Brownstown, MI 48134-9595

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	945,517.12	4,592,815.45	4,592,815.45
2003-2004 Fixed Carryforward	234,339.39	96,839.29	96,839.29
Total Indirect Costs	711,177.73	4,495,976.16	4,495,976.16
2003-2004 Direct Costs	41,396,291.39	37,748,993.06	37,748,993.06
2005-2006 Rate	1.72*	11.91*	11.91**

Comparison:			
2005-2006 Actual Direct Costs	44,555,799.62	40,081,656.60	40,081,656.60
Indirect costs based on rate multiplied by actual direct costs	766,359.75	4,773,725.30	4,773,725.30
2005-2006 Actual Indirect Costs	1,067,128.16	5,541,271.18	5,541,271.18
2003-2004 Fixed Carry Forward	234,339.39	96,839.29	96,839.29
Total Indirect Costs	832,788.77	5,444,431.89	5,444,431.89
Over/(Under) Recovery	-66,429.02	-670,706.59	-670,706.59

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,067,128.16	5,541,271.18	5,541,271.18
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-66,429.02	-670,706.59	-670,706.59
Total Projected Indirect 2007-2008 (Numerator)	1,133,557.18	6,211,977.77	6,211,977.77
Direct Costs	44,555,799.62	40,081,656.60	40,081,656.60
Rate for 2007-2008	2.54*	15.50*	15.50**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82390
Form R0418

Northville Public Schools
501 W. Main Street
Northville, MI 48167-1583

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,565,739.64	8,748,370.90	8,748,370.90
2003-2004 Fixed Carryforward	-1,062,433.84	-725,670.62	-725,670.62
Total Indirect Costs	2,628,173.48	9,474,041.52	9,474,041.52
2003-2004 Direct Costs	64,574,469.72	57,391,838.46	57,391,838.46
2005-2006 Rate	4.07*	16.51*	16.51**

Comparison:			
2005-2006 Actual Direct Costs	75,017,041.98	66,856,408.73	66,856,408.73
Indirect costs based on rate multiplied by actual direct costs	3,053,193.61	10,028,461.31	11,037,993.08
2005-2006 Actual Indirect Costs	1,358,647.09	9,519,280.34	9,519,280.34
2003-2004 Fixed Carry Forward	-1,062,433.84	-725,670.62	-725,670.62
Total Indirect Costs	2,421,080.93	10,244,950.96	10,244,950.96
Over/(Under) Recovery	632,112.68	-216,489.65	793,042.12

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,358,647.09	9,519,280.34	9,519,280.34
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	632,112.68	-216,489.65	793,042.12
Total Projected Indirect 2007-2008 (Numerator)	726,534.41	9,735,769.99	8,726,238.22
Direct Costs	75,017,041.98	66,856,408.73	66,856,408.73
Rate for 2007-2008	0.97*	14.56*	13.05**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82400
Form R0418

Riverview Community School District
13425 Colvin Street
Riverview, MI 48193-6628

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	687,508.98	3,123,429.90	3,123,429.90
2003-2004 Fixed Carryforward	-456,348.46	-1,703,376.83	-1,703,376.83
Total Indirect Costs	1,143,857.44	4,826,806.73	4,826,806.73
2003-2004 Direct Costs	19,797,681.38	17,361,760.46	17,361,760.46
2005-2006 Rate	5.78*	27.80*	27.80**

Comparison:			
2005-2006 Actual Direct Costs	21,105,971.35	18,261,077.38	18,261,077.38
Indirect costs based on rate multiplied by actual direct costs	1,219,925.14	2,739,161.61	4,565,269.35
2005-2006 Actual Indirect Costs	757,803.48	3,602,697.45	3,602,697.45
2003-2004 Fixed Carry Forward	-456,348.46	-1,703,376.83	-1,703,376.83
Total Indirect Costs	1,214,151.94	5,306,074.28	5,306,074.28
Over/(Under) Recovery	5,773.20	-2,566,912.67	-740,804.93

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	757,803.48	3,602,697.45	3,602,697.45
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	5,773.20	-2,566,912.67	-740,804.93
Total Projected Indirect 2007-2008 (Numerator)	752,030.28	6,169,610.12	4,343,502.38
Direct Costs	21,105,971.35	18,261,077.38	18,261,077.38
Rate for 2007-2008	3.56*	33.79*	23.79**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82405
Form R0418

Southgate Community School District
13201 Trenton Road
Southgate, MI 48195-1891

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,050,464.46	6,231,242.49	6,231,242.49
2003-2004 Fixed Carryforward	210,035.05	-2,087,989.10	-2,087,989.10
Total Indirect Costs	840,429.41	8,319,231.59	8,319,231.59
2003-2004 Direct Costs	43,173,793.98	37,993,015.95	37,993,015.95
2005-2006 Rate	1.95*	21.90*	21.90**

Comparison:			
2005-2006 Actual Direct Costs	47,718,500.57	42,387,551.05	42,387,551.05
Indirect costs based on rate multiplied by actual direct costs	930,510.76	6,358,132.66	9,282,873.68
2005-2006 Actual Indirect Costs	1,196,910.30	6,527,859.82	6,527,859.82
2003-2004 Fixed Carry Forward	210,035.05	-2,087,989.10	-2,087,989.10
Total Indirect Costs	986,875.25	8,615,848.92	8,615,848.92
Over/(Under) Recovery	-56,364.49	-2,257,716.26	667,024.76

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,196,910.30	6,527,859.82	6,527,859.82
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-56,364.49	-2,257,716.26	667,024.76
Total Projected Indirect 2007-2008 (Numerator)	1,253,274.79	8,785,576.08	5,860,835.06
Direct Costs	47,718,500.57	42,387,551.05	42,387,551.05
Rate for 2007-2008	2.63*	20.73*	13.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82430
Form R0418

*** Final ***

Van Buren Public Schools
555 W. Columbia Avenue
Belleville, MI 48111-3999

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	967,782.94	6,360,211.61	6,360,211.61
2003-2004 Fixed Carryforward	-290,884.51	-1,272,018.02	-1,272,018.02
Total Indirect Costs	1,258,667.45	7,632,229.63	7,632,229.63
2003-2004 Direct Costs	48,137,905.92	42,745,477.25	42,745,477.25
2005-2006 Rate	2.61*	17.86*	17.86**

Comparison:			
2005-2006 Actual Direct Costs	50,846,306.21	44,922,692.69	44,922,692.69
Indirect costs based on rate multiplied by actual direct costs	1,327,088.59	6,738,403.90	8,023,192.91
2005-2006 Actual Indirect Costs	1,270,528.98	7,194,142.50	7,194,142.50
2003-2004 Fixed Carry Forward	-290,884.51	-1,272,018.02	-1,272,018.02
Total Indirect Costs	1,561,413.49	8,466,160.52	8,466,160.52
Over/(Under) Recovery	-234,324.90	-1,727,756.62	-442,967.61

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,270,528.98	7,194,142.50	7,194,142.50
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-234,324.90	-1,727,756.62	-442,967.61
Total Projected Indirect 2007-2008 (Numerator)	1,504,853.88	8,921,899.12	7,637,110.11
Direct Costs	50,846,306.21	44,922,692.69	44,922,692.69
Rate for 2007-2008	2.96*	19.86*	17.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82902
Form R0418

Casa Richard Academy
2635 Howard
Detroit, MI 48216-2058

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	13,160.00	140,891.00	140,891.00
2003-2004 Fixed Carryforward	88,321.55	-61,781.90	-61,781.90
Total Indirect Costs	-75,161.55	202,672.90	202,672.90
2003-2004 Direct Costs	1,226,785.00	1,099,054.00	1,099,054.00
2005-2006 Rate	0.00*	18.44*	18.44**

Comparison:			
2005-2006 Actual Direct Costs	1,054,633.57	919,509.43	919,509.43
Indirect costs based on rate multiplied by actual direct costs	0.00	137,926.41	169,557.54
2005-2006 Actual Indirect Costs	14,299.76	149,423.90	149,423.90
2003-2004 Fixed Carry Forward	88,321.55	-61,781.90	-61,781.90
Total Indirect Costs	-74,021.79	211,205.80	211,205.80
Over/(Under) Recovery	0.00	-73,279.39	-41,648.26

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	14,299.76	149,423.90	149,423.90
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-73,279.39	-41,648.26
Total Projected Indirect 2007-2008 (Numerator)	14,299.76	222,703.29	191,072.16
Direct Costs	1,054,633.57	919,509.43	919,509.43
Rate for 2007-2008	1.36*	24.22*	20.78**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82903
Form R0418

Aisha Shule/WEB Dubois Prep. School
20119 Wisconsin
Detroit, MI 48221

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	129,254.00	439,957.00	439,957.00
2003-2004 Fixed Carryforward	92,943.17	-224,124.85	-224,124.85
Total Indirect Costs	36,310.83	664,081.85	664,081.85
2003-2004 Direct Costs	1,749,584.00	1,438,881.00	1,438,881.00
2005-2006 Rate	2.08*	46.15*	46.15**

Comparison:			
2005-2006 Actual Direct Costs	2,279,640.00	1,751,218.00	1,751,218.00
Indirect costs based on rate multiplied by actual direct costs	47,416.51	262,682.70	437,804.50
2005-2006 Actual Indirect Costs	161,664.00	690,086.00	690,086.00
2003-2004 Fixed Carry Forward	92,943.17	-224,124.85	-224,124.85
Total Indirect Costs	68,720.83	914,210.85	914,210.85
Over/(Under) Recovery	-21,304.32	-651,528.15	-476,406.35

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	161,664.00	690,086.00	690,086.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-21,304.32	-651,528.15	-476,406.35
Total Projected Indirect 2007-2008 (Numerator)	182,968.32	1,341,614.15	1,166,492.35
Direct Costs	2,279,640.00	1,751,218.00	1,751,218.00
Rate for 2007-2008	8.03*	76.61*	66.61**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82904
Form R0418

Plymouth Educational Center
1460 E. Forest Street
Detroit, MI 48207-1000

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	368,172.78	959,659.51	959,659.51
2003-2004 Fixed Carryforward	-27,044.67	-183,390.04	-183,390.04
Total Indirect Costs	395,217.45	1,143,049.55	1,143,049.55
2003-2004 Direct Costs	5,766,616.53	5,175,129.80	5,175,129.80
2005-2006 Rate	6.85*	22.09*	22.09**

Comparison:			
2005-2006 Actual Direct Costs	6,583,792.22	5,891,701.84	5,891,701.84
Indirect costs based on rate multiplied by actual direct costs	450,989.77	883,755.28	1,301,476.94
2005-2006 Actual Indirect Costs	449,362.07	1,141,452.45	1,141,452.45
2003-2004 Fixed Carry Forward	-27,044.67	-183,390.04	-183,390.04
Total Indirect Costs	476,406.74	1,324,842.49	1,324,842.49
Over/(Under) Recovery	-25,416.97	-441,087.21	-23,365.55

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	449,362.07	1,141,452.45	1,141,452.45
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-25,416.97	-441,087.21	-23,365.55
Total Projected Indirect 2007-2008 (Numerator)	474,779.04	1,582,539.66	1,164,818.00
Direct Costs	6,583,792.22	5,891,701.84	5,891,701.84
Rate for 2007-2008	7.21*	26.86*	19.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82905
Form R0418

Nataki Talibah Schoolhouse of Detroit
19176 Northrop Street
Detroit, MI 48219-1857

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	158,245.40	338,647.65	338,647.65
2003-2004 Fixed Carryforward	0.00	-222,336.95	-222,336.95
Total Indirect Costs	158,245.40	560,984.60	560,984.60
2003-2004 Direct Costs	3,274,053.58	3,093,651.33	3,093,651.33
2005-2006 Rate	4.83*	18.13*	18.13**

Comparison:			
2005-2006 Actual Direct Costs	3,338,726.66	2,999,847.69	2,999,847.69
Indirect costs based on rate multiplied by actual direct costs	161,260.50	449,977.15	543,872.39
2005-2006 Actual Indirect Costs	109,959.54	448,838.51	448,838.51
2003-2004 Fixed Carry Forward	0.00	-222,336.95	-222,336.95
Total Indirect Costs	109,959.54	671,175.46	671,175.46
Over/(Under) Recovery	51,300.96	-221,198.31	-127,303.07

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	109,959.54	448,838.51	448,838.51
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	51,300.96	-221,198.31	-127,303.07
Total Projected Indirect 2007-2008 (Numerator)	58,658.58	670,036.82	576,141.58
Direct Costs	3,338,726.66	2,999,847.69	2,999,847.69
Rate for 2007-2008	1.76*	22.34*	19.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82907
Form R0418

Michigan Technical Academy
28675 Northline Road
Romulus, MI 48174-2831

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	239,473.20	1,492,698.20	1,492,698.20
2003-2004 Fixed Carryforward	0.00	-1,113,772.94	-1,113,772.94
Total Indirect Costs	239,473.20	2,606,471.14	2,606,471.14
2003-2004 Direct Costs	5,726,780.04	4,473,555.04	4,473,555.04
2005-2006 Rate	4.18*	58.26*	58.26**

Comparison:			
2005-2006 Actual Direct Costs	8,619,935.63	6,765,516.23	6,765,516.23
Indirect costs based on rate multiplied by actual direct costs	360,313.31	1,014,827.43	1,691,379.06
2005-2006 Actual Indirect Costs	325,839.00	2,180,258.40	2,180,258.40
2003-2004 Fixed Carry Forward	0.00	-1,113,772.94	-1,113,772.94
Total Indirect Costs	325,839.00	3,294,031.34	3,294,031.34
Over/(Under) Recovery	34,474.31	-2,279,203.91	-1,602,652.28

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	325,839.00	2,180,258.40	2,180,258.40
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	34,474.31	-2,279,203.91	-1,602,652.28
Total Projected Indirect 2007-2008 (Numerator)	291,364.69	4,459,462.31	3,782,910.68
Direct Costs	8,619,935.63	6,765,516.23	6,765,516.23
Rate for 2007-2008	3.38*	65.91*	55.91**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82908
Form R0418

Thomas-Gist Academy
28955 Rosewood
Inkster, MI 48141-1656

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	143,690.15	792,732.97	792,732.97
2003-2004 Fixed Carryforward	-106,803.46	-454,419.80	-454,419.80
Total Indirect Costs	250,493.61	1,247,152.77	1,247,152.77
2003-2004 Direct Costs	2,904,463.92	2,255,421.10	2,255,421.10
2005-2006 Rate	8.62*	55.30*	55.30**

Comparison:			
2005-2006 Actual Direct Costs	3,398,355.00	2,713,470.00	2,713,470.00
Indirect costs based on rate multiplied by actual direct costs	292,938.20	407,020.50	678,367.50
2005-2006 Actual Indirect Costs	101,179.00	786,064.00	786,064.00
2003-2004 Fixed Carry Forward	-106,803.46	-454,419.80	-454,419.80
Total Indirect Costs	207,982.46	1,240,483.80	1,240,483.80
Over/(Under) Recovery	84,955.74	-833,463.30	-562,116.30

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	101,179.00	786,064.00	786,064.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	84,955.74	-833,463.30	-562,116.30
Total Projected Indirect 2007-2008 (Numerator)	16,223.26	1,619,527.30	1,348,180.30
Direct Costs	3,398,355.00	2,713,470.00	2,713,470.00
Rate for 2007-2008	0.48*	59.68*	49.68**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82909
Form R0418

Academy of Detroit-West
16418 W. McNichols Road
Detroit, MI 48235-3354

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	845.98	723,699.42	723,699.42
2003-2004 Fixed Carryforward	-154,988.33	-2,704,772.79	-2,704,772.79
Total Indirect Costs	155,834.31	3,428,472.21	3,428,472.21
2003-2004 Direct Costs	3,419,517.65	2,696,664.21	2,696,664.21
2005-2006 Rate	4.56*	127.14*	127.14**

Comparison:			
2005-2006 Actual Direct Costs	3,225,745.34	2,451,515.51	2,451,515.51
Indirect costs based on rate multiplied by actual direct costs	147,093.99	367,727.33	612,878.88
2005-2006 Actual Indirect Costs	8,744.26	782,974.09	782,974.09
2003-2004 Fixed Carry Forward	-154,988.33	-2,704,772.79	-2,704,772.79
Total Indirect Costs	163,732.59	3,487,746.88	3,487,746.88
Over/(Under) Recovery	-16,638.60	-3,120,019.55	-2,874,868.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	8,744.26	782,974.09	782,974.09
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-16,638.60	-3,120,019.55	-2,874,868.00
Total Projected Indirect 2007-2008 (Numerator)	25,382.86	3,902,993.64	3,657,842.09
Direct Costs	3,225,745.34	2,451,515.51	2,451,515.51
Rate for 2007-2008	0.79*	159.21*	149.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82910
Form R0418

M.L. King Jr. Education Center
16827 Appoline Street
Detroit, MI 48235-4205

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	20,790.00	372,389.00	372,389.00
2003-2004 Fixed Carryforward	14,284.73	-550,242.05	-550,242.05
Total Indirect Costs	6,505.27	922,631.05	922,631.05
2003-2004 Direct Costs	1,833,292.00	1,481,693.00	1,481,693.00
2005-2006 Rate	0.35*	62.27*	62.27**

Comparison:			
2005-2006 Actual Direct Costs	1,996,609.00	1,649,497.00	1,649,497.00
Indirect costs based on rate multiplied by actual direct costs	6,988.13	247,424.55	412,374.25
2005-2006 Actual Indirect Costs	12,881.00	359,993.00	359,993.00
2003-2004 Fixed Carry Forward	14,284.73	-550,242.05	-550,242.05
Total Indirect Costs	-1,403.73	910,235.05	910,235.05
Over/(Under) Recovery	8,391.86	-662,810.50	-497,860.80

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	12,881.00	359,993.00	359,993.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	8,391.86	-662,810.50	-497,860.80
Total Projected Indirect 2007-2008 (Numerator)	4,489.14	1,022,803.50	857,853.80
Direct Costs	1,996,609.00	1,649,497.00	1,649,497.00
Rate for 2007-2008	0.22*	62.01*	52.01**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82911
Form R0418

Gaudior Academy
27100 Avondale Avenue
Inkster, MI 48141-1816

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	69,336.69	277,823.32	277,823.32
2003-2004 Fixed Carryforward	8,219.73	-85,805.29	-85,805.29
Total Indirect Costs	61,116.96	363,628.61	363,628.61
2003-2004 Direct Costs	1,488,606.86	1,280,120.23	1,280,120.23
2005-2006 Rate	4.11*	28.41*	28.41**

Comparison:			
2005-2006 Actual Direct Costs	1,507,819.00	1,338,899.00	1,338,899.00
Indirect costs based on rate multiplied by actual direct costs	61,971.36	200,834.85	334,724.75
2005-2006 Actual Indirect Costs	162,968.00	331,888.00	331,888.00
2003-2004 Fixed Carry Forward	8,219.73	-85,805.29	-85,805.29
Total Indirect Costs	154,748.27	417,693.29	417,693.29
Over/(Under) Recovery	-92,776.91	-216,858.44	-82,968.54

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	162,968.00	331,888.00	331,888.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-92,776.91	-216,858.44	-82,968.54
Total Projected Indirect 2007-2008 (Numerator)	255,744.91	548,746.44	414,856.54
Direct Costs	1,507,819.00	1,338,899.00	1,338,899.00
Rate for 2007-2008	16.96*	40.98*	30.98**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82912
Form R0418

Academy of Westland
300 S. Henry Ruff Road
Westland, MI 48186-5087

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,499.99	731,631.22	731,631.22
2003-2004 Fixed Carryforward	-146,350.51	-1,316,612.42	-1,316,612.42
Total Indirect Costs	148,850.50	2,048,243.64	2,048,243.64
2003-2004 Direct Costs	2,932,089.89	2,202,958.66	2,202,958.66
2005-2006 Rate	5.08*	92.98*	92.98**

Comparison:			
2005-2006 Actual Direct Costs	2,809,557.01	1,972,884.53	1,972,884.53
Indirect costs based on rate multiplied by actual direct costs	142,725.50	295,932.68	493,221.13
2005-2006 Actual Indirect Costs	8,158.00	844,830.48	844,830.48
2003-2004 Fixed Carry Forward	-146,350.51	-1,316,612.42	-1,316,612.42
Total Indirect Costs	154,508.51	2,161,442.90	2,161,442.90
Over/(Under) Recovery	-11,783.01	-1,865,510.22	-1,668,221.77

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	8,158.00	844,830.48	844,830.48
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-11,783.01	-1,865,510.22	-1,668,221.77
Total Projected Indirect 2007-2008 (Numerator)	19,941.01	2,710,340.70	2,513,052.25
Direct Costs	2,809,557.01	1,972,884.53	1,972,884.53
Rate for 2007-2008	0.71*	137.38*	127.38**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82913
Form R0418

Woodward Academy
951 E. Lafayette Street
Detroit, MI 48207-2999

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	191,035.93	1,658,761.73	1,658,761.73
2003-2004 Fixed Carryforward	-40,651.77	-1,560,004.05	-1,560,004.05
Total Indirect Costs	231,687.70	3,218,765.78	3,218,765.78
2003-2004 Direct Costs	4,714,236.97	3,246,511.17	3,246,511.17
2005-2006 Rate	4.91*	99.15*	99.15**

Comparison:			
2005-2006 Actual Direct Costs	5,031,121.42	4,229,488.37	4,229,488.37
Indirect costs based on rate multiplied by actual direct costs	247,028.06	634,423.26	1,057,372.09
2005-2006 Actual Indirect Costs	331,838.73	1,133,471.78	1,133,471.78
2003-2004 Fixed Carry Forward	-40,651.77	-1,560,004.05	-1,560,004.05
Total Indirect Costs	372,490.50	2,693,475.83	2,693,475.83
Over/(Under) Recovery	-125,462.44	-2,059,052.57	-1,636,103.74

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	331,838.73	1,133,471.78	1,133,471.78
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-125,462.44	-2,059,052.57	-1,636,103.74
Total Projected Indirect 2007-2008 (Numerator)	457,301.17	3,192,524.35	2,769,575.52
Direct Costs	5,031,121.42	4,229,488.37	4,229,488.37
Rate for 2007-2008	9.09*	75.48*	65.48**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82914
Form R0418

Colin Powell Academy
4800 Coplin Street
Detroit, MI 48215-2109

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	133,236.48	575,488.43	575,488.43
2003-2004 Fixed Carryforward	212,896.13	-577,693.54	-577,693.54
Total Indirect Costs	-79,659.65	1,153,181.97	1,153,181.97
2003-2004 Direct Costs	3,143,284.53	2,701,032.58	2,701,032.58
2005-2006 Rate	0.00*	42.69*	42.69**

Comparison:			
2005-2006 Actual Direct Costs	3,620,750.52	3,138,381.29	3,138,381.29
Indirect costs based on rate multiplied by actual direct costs	0.00	470,757.19	784,595.32
2005-2006 Actual Indirect Costs	138,677.54	621,046.77	621,046.77
2003-2004 Fixed Carry Forward	212,896.13	-577,693.54	-577,693.54
Total Indirect Costs	-74,218.59	1,198,740.31	1,198,740.31
Over/(Under) Recovery	0.00	-727,983.12	-414,144.99

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	138,677.54	621,046.77	621,046.77
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-727,983.12	-414,144.99
Total Projected Indirect 2007-2008 (Numerator)	138,677.54	1,349,029.89	1,035,191.76
Direct Costs	3,620,750.52	3,138,381.29	3,138,381.29
Rate for 2007-2008	3.83*	42.98*	32.98**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82915
Form R0418

Eaton Academy
21450 Universal Avenue
Eastpointe, MI 48021

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	51,388.00	449,955.00	449,955.00
2003-2004 Fixed Carryforward	-32,609.49	-219,350.70	-219,350.70
Total Indirect Costs	83,997.49	669,305.70	669,305.70
2003-2004 Direct Costs	1,935,929.01	1,537,362.01	1,537,362.01
2005-2006 Rate	4.34*	43.54*	43.54**

Comparison:			
2005-2006 Actual Direct Costs	2,069,716.00	1,624,423.00	1,624,423.00
Indirect costs based on rate multiplied by actual direct costs	89,825.67	243,663.45	406,105.75
2005-2006 Actual Indirect Costs	51,975.00	497,268.00	497,268.00
2003-2004 Fixed Carry Forward	-32,609.49	-219,350.70	-219,350.70
Total Indirect Costs	84,584.49	716,618.70	716,618.70
Over/(Under) Recovery	5,241.18	-472,955.25	-310,512.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	51,975.00	497,268.00	497,268.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	5,241.18	-472,955.25	-310,512.95
Total Projected Indirect 2007-2008 (Numerator)	46,733.82	970,223.25	807,780.95
Direct Costs	2,069,716.00	1,624,423.00	1,624,423.00
Rate for 2007-2008	2.26*	59.73*	49.73**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82916
Form R0418

Summit Academy
P.O. Box 310, 30100 Olmstead
Flat Rock, MI 48134-0277

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	509,300.41	1,002,080.76	1,002,080.76
2003-2004 Fixed Carryforward	-455,795.85	-1,873,126.49	-1,873,126.49
Total Indirect Costs	965,096.26	2,875,207.25	2,875,207.25
2003-2004 Direct Costs	2,972,475.47	2,479,695.12	2,479,695.12
2005-2006 Rate	32.47*	115.95*	115.95**

Comparison:			
2005-2006 Actual Direct Costs	2,795,433.00	2,510,029.00	2,510,029.00
Indirect costs based on rate multiplied by actual direct costs	419,314.95	376,504.35	627,507.25
2005-2006 Actual Indirect Costs	189,597.00	475,001.00	475,001.00
2003-2004 Fixed Carry Forward	-455,795.85	-1,873,126.49	-1,873,126.49
Total Indirect Costs	645,392.85	2,348,127.49	2,348,127.49
Over/(Under) Recovery	-226,077.90	-1,971,623.14	-1,720,620.24

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	189,597.00	475,001.00	475,001.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-226,077.90	-1,971,623.14	-1,720,620.24
Total Projected Indirect 2007-2008 (Numerator)	415,674.90	2,446,624.14	2,195,621.24
Direct Costs	2,795,433.00	2,510,029.00	2,510,029.00
Rate for 2007-2008	14.87*	97.47*	87.47**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82917
Form R0418

Michigan Health Academy
5845 Auburn
Detroit, MI 48228-3905

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	25,000.00	166,053.42	166,053.42
2003-2004 Fixed Carryforward	18,152.73	-199,508.70	-199,508.70
Total Indirect Costs	6,847.27	365,562.12	365,562.12
2003-2004 Direct Costs	668,198.20	527,144.78	527,144.78
2005-2006 Rate	1.02*	69.35*	69.35**

Comparison:			
2005-2006 Actual Direct Costs	1,147,074.36	912,389.88	912,389.88
Indirect costs based on rate multiplied by actual direct costs	11,700.16	136,858.48	228,097.47
2005-2006 Actual Indirect Costs	13,448.75	248,133.23	248,133.23
2003-2004 Fixed Carry Forward	18,152.73	-199,508.70	-199,508.70
Total Indirect Costs	-4,703.98	447,641.93	447,641.93
Over/(Under) Recovery	16,404.14	-310,783.45	-219,544.46

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	13,448.75	248,133.23	248,133.23
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	16,404.14	-310,783.45	-219,544.46
Total Projected Indirect 2007-2008 (Numerator)	-2,955.39	558,916.68	467,677.69
Direct Costs	1,147,074.36	912,389.88	912,389.88
Rate for 2007-2008	0.00*	61.26*	51.26**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82918
Form R0418

Cesar Chavez Academy
8126 W. Vernor Highway
Detroit, MI 48209-1524

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	396,794.19	1,884,028.44	1,884,028.44
2003-2004 Fixed Carryforward	-57,993.41	-1,043,794.37	-1,043,794.37
Total Indirect Costs	454,787.60	2,927,822.81	2,927,822.81
2003-2004 Direct Costs	9,296,101.08	7,808,866.83	7,808,866.83
2005-2006 Rate	4.89*	37.49*	37.49**

Comparison:			
2005-2006 Actual Direct Costs	10,046,344.71	8,844,707.74	8,844,707.74
Indirect costs based on rate multiplied by actual direct costs	491,266.26	1,326,706.16	2,211,176.94
2005-2006 Actual Indirect Costs	582,074.69	1,783,711.66	1,783,711.66
2003-2004 Fixed Carry Forward	-57,993.41	-1,043,794.37	-1,043,794.37
Total Indirect Costs	640,068.10	2,827,506.03	2,827,506.03
Over/(Under) Recovery	-148,801.84	-1,500,799.87	-616,329.09

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	582,074.69	1,783,711.66	1,783,711.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-148,801.84	-1,500,799.87	-616,329.09
Total Projected Indirect 2007-2008 (Numerator)	730,876.53	3,284,511.53	2,400,040.75
Direct Costs	10,046,344.71	8,844,707.74	8,844,707.74
Rate for 2007-2008	7.28*	37.14*	27.14**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82919
Form R0418

Commonwealth Community Devel. Academy
13477 Eureka
Detroit, MI 48238

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	211,629.46	1,293,622.46	1,293,622.46
2003-2004 Fixed Carryforward	-46,209.58	-1,217,032.64	-1,217,032.64
Total Indirect Costs	257,839.04	2,510,655.10	2,510,655.10
2003-2004 Direct Costs	5,121,358.45	4,039,365.45	4,039,365.45
2005-2006 Rate	5.03*	62.15*	62.15**

Comparison:			
2005-2006 Actual Direct Costs	2,895,939.00	2,259,661.00	2,259,661.00
Indirect costs based on rate multiplied by actual direct costs	145,665.73	338,949.15	564,915.25
2005-2006 Actual Indirect Costs	140,027.00	776,305.00	776,305.00
2003-2004 Fixed Carry Forward	-46,209.58	-1,217,032.64	-1,217,032.64
Total Indirect Costs	186,236.58	1,993,337.64	1,993,337.64
Over/(Under) Recovery	-40,570.85	-1,654,388.49	-1,428,422.39

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	140,027.00	776,305.00	776,305.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-40,570.85	-1,654,388.49	-1,428,422.39
Total Projected Indirect 2007-2008 (Numerator)	180,597.85	2,430,693.49	2,204,727.39
Direct Costs	2,895,939.00	2,259,661.00	2,259,661.00
Rate for 2007-2008	6.24*	107.57*	97.57**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82921
Form R0418

Academy for Business and Technology
19625 Wood
Melvindale, MI 48122

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	121,723.08	778,113.88	778,113.88
2003-2004 Fixed Carryforward	25,919.49	-522,408.83	-522,408.83
Total Indirect Costs	95,803.59	1,300,522.71	1,300,522.71
2003-2004 Direct Costs	3,793,876.02	3,137,485.22	3,137,485.22
2005-2006 Rate	2.53*	41.45*	41.45**

Comparison:			
2005-2006 Actual Direct Costs	5,336,990.70	4,330,007.87	4,330,007.87
Indirect costs based on rate multiplied by actual direct costs	135,025.86	649,501.18	1,082,501.97
2005-2006 Actual Indirect Costs	311,907.34	1,318,890.17	1,318,890.17
2003-2004 Fixed Carry Forward	25,919.49	-522,408.83	-522,408.83
Total Indirect Costs	285,987.85	1,841,299.00	1,841,299.00
Over/(Under) Recovery	-150,961.99	-1,191,797.82	-758,797.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	311,907.34	1,318,890.17	1,318,890.17
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-150,961.99	-1,191,797.82	-758,797.03
Total Projected Indirect 2007-2008 (Numerator)	462,869.33	2,510,687.99	2,077,687.20
Direct Costs	5,336,990.70	4,330,007.87	4,330,007.87
Rate for 2007-2008	8.67*	57.98*	47.98**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82922
Form R0418

Nsoroma Institute
22180 Parklawn Street
Oak Park, MI 48237-2674

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	35,616.75	307,109.08	307,109.08
2003-2004 Fixed Carryforward	0.00	-283,880.67	-283,880.67
Total Indirect Costs	35,616.75	590,989.75	590,989.75
2003-2004 Direct Costs	1,828,021.72	1,556,529.39	1,556,529.39
2005-2006 Rate	1.95*	37.97*	37.97**

Comparison:			
2005-2006 Actual Direct Costs	1,969,289.00	1,735,169.00	1,735,169.00
Indirect costs based on rate multiplied by actual direct costs	38,401.14	260,275.35	433,792.25
2005-2006 Actual Indirect Costs	108,830.00	342,950.00	342,950.00
2003-2004 Fixed Carry Forward	0.00	-283,880.67	-283,880.67
Total Indirect Costs	108,830.00	626,830.67	626,830.67
Over/(Under) Recovery	-70,428.86	-366,555.32	-193,038.42

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	108,830.00	342,950.00	342,950.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-70,428.86	-366,555.32	-193,038.42
Total Projected Indirect 2007-2008 (Numerator)	179,258.86	709,505.32	535,988.42
Direct Costs	1,969,289.00	1,735,169.00	1,735,169.00
Rate for 2007-2008	9.10*	40.89*	30.89**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82923
Form R0418

Chandler Park Academy
4901 Haverhill Street
Detroit, MI 48224

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	4,994.25	984,666.77	984,666.77
2003-2004 Fixed Carryforward	0.00	-566,477.66	-566,477.66
Total Indirect Costs	4,994.25	1,551,144.43	1,551,144.43
2003-2004 Direct Costs	5,082,268.66	4,102,596.14	4,102,596.14
2005-2006 Rate	0.10*	37.81*	37.81**

Comparison:			
2005-2006 Actual Direct Costs	6,961,212.81	5,854,608.16	5,854,608.16
Indirect costs based on rate multiplied by actual direct costs	6,961.21	878,191.22	1,463,652.04
2005-2006 Actual Indirect Costs	2,794.09	1,109,398.74	1,109,398.74
2003-2004 Fixed Carry Forward	0.00	-566,477.66	-566,477.66
Total Indirect Costs	2,794.09	1,675,876.40	1,675,876.40
Over/(Under) Recovery	4,167.12	-797,685.18	-212,224.36

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	2,794.09	1,109,398.74	1,109,398.74
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	4,167.12	-797,685.18	-212,224.36
Total Projected Indirect 2007-2008 (Numerator)	-1,373.03	1,907,083.92	1,321,623.10
Direct Costs	6,961,212.81	5,854,608.16	5,854,608.16
Rate for 2007-2008	0.00*	32.57*	22.57**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82924
Form R0418

Marvin L. Winans Academy of Performing A
7616 E. Nevada Street
Detroit, MI 48234-3131

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	43,695.55	387,522.20	387,522.20
2003-2004 Fixed Carryforward	55,372.84	-265,646.31	-265,646.31
Total Indirect Costs	-11,677.29	653,168.51	653,168.51
2003-2004 Direct Costs	4,841,221.13	4,497,394.48	4,497,394.48
2005-2006 Rate	0.00*	14.52*	14.52**

Comparison:			
2005-2006 Actual Direct Costs	4,986,778.78	4,449,186.27	4,449,186.27
Indirect costs based on rate multiplied by actual direct costs	0.00	646,021.85	646,021.85
2005-2006 Actual Indirect Costs	1,029,125.03	1,566,717.54	1,566,717.54
2003-2004 Fixed Carry Forward	55,372.84	-265,646.31	-265,646.31
Total Indirect Costs	973,752.19	1,832,363.85	1,832,363.85
Over/(Under) Recovery	0.00	-1,186,342.00	-1,186,342.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,029,125.03	1,566,717.54	1,566,717.54
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,186,342.00	-1,186,342.00
Total Projected Indirect 2007-2008 (Numerator)	1,029,125.03	2,753,059.54	2,753,059.54
Direct Costs	4,986,778.78	4,449,186.27	4,449,186.27
Rate for 2007-2008	20.64*	61.88*	61.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82925
Form R0418

Detroit Community Schools
12675 Burt Road
Detroit, MI 48228

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	85,847.14	478,028.88	478,028.88
2003-2004 Fixed Carryforward	0.00	-318,840.68	-318,840.68
Total Indirect Costs	85,847.14	796,869.56	796,869.56
2003-2004 Direct Costs	2,388,843.06	1,996,661.32	1,996,661.32
2005-2006 Rate	3.59*	39.91*	39.91**

Comparison:			
2005-2006 Actual Direct Costs	4,349,389.40	3,603,704.63	3,603,704.63
Indirect costs based on rate multiplied by actual direct costs	156,143.08	540,555.69	900,926.16
2005-2006 Actual Indirect Costs	208,133.32	953,818.09	953,818.09
2003-2004 Fixed Carry Forward	0.00	-318,840.68	-318,840.68
Total Indirect Costs	208,133.32	1,272,658.77	1,272,658.77
Over/(Under) Recovery	-51,990.24	-732,103.08	-371,732.61

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	208,133.32	953,818.09	953,818.09
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-51,990.24	-732,103.08	-371,732.61
Total Projected Indirect 2007-2008 (Numerator)	260,123.56	1,685,921.17	1,325,550.70
Direct Costs	4,349,389.40	3,603,704.63	3,603,704.63
Rate for 2007-2008	5.98*	46.78*	36.78**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82926
Form R0418

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121-1148

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	199,750.56	739,716.05	739,716.05
2003-2004 Fixed Carryforward	-102,067.24	-637,232.11	-637,232.11
Total Indirect Costs	301,817.80	1,376,948.16	1,376,948.16
2003-2004 Direct Costs	3,202,731.74	2,662,766.25	2,662,766.25
2005-2006 Rate	9.42*	51.71*	51.71**

Comparison:			
2005-2006 Actual Direct Costs	3,490,870.62	2,799,921.18	2,799,921.18
Indirect costs based on rate multiplied by actual direct costs	328,840.01	419,988.18	699,980.30
2005-2006 Actual Indirect Costs	216,804.17	907,753.61	907,753.61
2003-2004 Fixed Carry Forward	-102,067.24	-637,232.11	-637,232.11
Total Indirect Costs	318,871.41	1,544,985.72	1,544,985.72
Over/(Under) Recovery	9,968.60	-1,124,997.54	-845,005.42

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	216,804.17	907,753.61	907,753.61
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	9,968.60	-1,124,997.54	-845,005.42
Total Projected Indirect 2007-2008 (Numerator)	206,835.57	2,032,751.15	1,752,759.03
Direct Costs	3,490,870.62	2,799,921.18	2,799,921.18
Rate for 2007-2008	5.93*	72.60*	62.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82927
Form R0418

*** Final ***

HEART Academy
19800 Anita
Harper Woods, MI 48225-1109

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	45,949.62	417,779.26	417,779.26
2003-2004 Fixed Carryforward	126,152.88	-366,124.74	-366,124.74
Total Indirect Costs	-80,203.26	783,904.00	783,904.00
2003-2004 Direct Costs	1,691,179.74	1,319,350.10	1,319,350.10
2005-2006 Rate	0.00*	59.42*	59.42**

Comparison:			
2005-2006 Actual Direct Costs	1,897,817.57	1,516,608.67	1,516,608.67
Indirect costs based on rate multiplied by actual direct costs	0.00	227,491.30	379,152.17
2005-2006 Actual Indirect Costs	46,112.45	427,321.35	427,321.35
2003-2004 Fixed Carry Forward	126,152.88	-366,124.74	-366,124.74
Total Indirect Costs	-80,040.43	793,446.09	793,446.09
Over/(Under) Recovery	0.00	-565,954.79	-414,293.92

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	46,112.45	427,321.35	427,321.35
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-565,954.79	-414,293.92
Total Projected Indirect 2007-2008 (Numerator)	46,112.45	993,276.14	841,615.27
Direct Costs	1,897,817.57	1,516,608.67	1,516,608.67
Rate for 2007-2008	2.43*	65.49*	55.49**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82928
Form R0418

Dearborn Academy
19310 Ford Road
Dearborn, MI 48128-1473

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	689,928.30	1,177,075.05	1,177,075.05
2003-2004 Fixed Carryforward	-303,690.83	-694,676.11	-694,676.11
Total Indirect Costs	993,619.13	1,871,751.16	1,871,751.16
2003-2004 Direct Costs	3,703,139.68	3,215,992.93	3,215,992.93
2005-2006 Rate	26.83*	58.20*	58.20**

Comparison:			
2005-2006 Actual Direct Costs	3,594,010.00	2,878,033.00	2,878,033.00
Indirect costs based on rate multiplied by actual direct costs	539,101.50	431,704.95	719,508.25
2005-2006 Actual Indirect Costs	645,623.00	1,361,600.00	1,361,600.00
2003-2004 Fixed Carry Forward	-303,690.83	-694,676.11	-694,676.11
Total Indirect Costs	949,313.83	2,056,276.11	2,056,276.11
Over/(Under) Recovery	-410,212.33	-1,624,571.16	-1,336,767.86

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	645,623.00	1,361,600.00	1,361,600.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-410,212.33	-1,624,571.16	-1,336,767.86
Total Projected Indirect 2007-2008 (Numerator)	1,055,835.33	2,986,171.16	2,698,367.86
Direct Costs	3,594,010.00	2,878,033.00	2,878,033.00
Rate for 2007-2008	29.38*	103.76*	93.76**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82929
Form R0418

Detroit Academy of Arts and Sciences
2985 E. Jefferson Avenue
Detroit, MI 48207-4288

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	237,301.22	2,935,518.25	2,935,518.25
2003-2004 Fixed Carryforward	825,065.73	-2,163,716.96	-2,163,716.96
Total Indirect Costs	-587,764.51	5,099,235.21	5,099,235.21
2003-2004 Direct Costs	14,984,018.99	12,285,801.96	12,285,801.96
2005-2006 Rate	0.00*	41.51*	41.51**

Comparison:			
2005-2006 Actual Direct Costs	13,092,888.70	11,217,279.73	11,217,279.73
Indirect costs based on rate multiplied by actual direct costs	0.00	1,682,591.96	2,804,319.93
2005-2006 Actual Indirect Costs	1,213,949.95	3,089,558.92	3,089,558.92
2003-2004 Fixed Carry Forward	825,065.73	-2,163,716.96	-2,163,716.96
Total Indirect Costs	388,884.22	5,253,275.88	5,253,275.88
Over/(Under) Recovery	0.00	-3,570,683.92	-2,448,955.95

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,213,949.95	3,089,558.92	3,089,558.92
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,570,683.92	-2,448,955.95
Total Projected Indirect 2007-2008 (Numerator)	1,213,949.95	6,660,242.84	5,538,514.87
Direct Costs	13,092,888.70	11,217,279.73	11,217,279.73
Rate for 2007-2008	9.27*	59.37*	49.37**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82930
Form R0418

Dove Academy of Detroit
8210 Rolyat
Detroit, MI 48234-3358

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	93,424.00	1,021,892.00	1,021,892.00
2003-2004 Fixed Carryforward	-70,995.47	-666,415.25	-666,415.25
Total Indirect Costs	164,419.47	1,688,307.25	1,688,307.25
2003-2004 Direct Costs	3,298,313.01	2,369,845.01	2,369,845.01
2005-2006 Rate	4.98*	71.24*	71.24**

Comparison:			
2005-2006 Actual Direct Costs	3,440,302.00	2,500,319.00	2,500,319.00
Indirect costs based on rate multiplied by actual direct costs	171,327.04	375,047.85	625,079.75
2005-2006 Actual Indirect Costs	63,227.00	1,003,210.00	1,003,210.00
2003-2004 Fixed Carry Forward	-70,995.47	-666,415.25	-666,415.25
Total Indirect Costs	134,222.47	1,669,625.25	1,669,625.25
Over/(Under) Recovery	37,104.57	-1,294,577.40	-1,044,545.50

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	63,227.00	1,003,210.00	1,003,210.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	37,104.57	-1,294,577.40	-1,044,545.50
Total Projected Indirect 2007-2008 (Numerator)	26,122.43	2,297,787.40	2,047,755.50
Direct Costs	3,440,302.00	2,500,319.00	2,500,319.00
Rate for 2007-2008	0.76*	91.90*	81.90**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82933
Form R0418

Timbuktu Academy of Science and Technolo
10800 East Canfield
Detroit, MI 48214

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	126,441.83	443,203.49	443,203.49
2003-2004 Fixed Carryforward	-50,066.95	-172,489.05	-172,489.05
Total Indirect Costs	176,508.78	615,692.54	615,692.54
2003-2004 Direct Costs	2,121,524.57	1,804,762.91	1,804,762.91
2005-2006 Rate	8.32*	34.11*	34.11**

Comparison:			
2005-2006 Actual Direct Costs	2,299,826.69	1,858,528.92	1,858,528.92
Indirect costs based on rate multiplied by actual direct costs	191,345.58	278,779.34	464,632.23
2005-2006 Actual Indirect Costs	209,760.75	651,058.52	651,058.52
2003-2004 Fixed Carry Forward	-50,066.95	-172,489.05	-172,489.05
Total Indirect Costs	259,827.70	823,547.57	823,547.57
Over/(Under) Recovery	-68,482.12	-544,768.23	-358,915.34

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	209,760.75	651,058.52	651,058.52
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-68,482.12	-544,768.23	-358,915.34
Total Projected Indirect 2007-2008 (Numerator)	278,242.87	1,195,826.75	1,009,973.86
Direct Costs	2,299,826.69	1,858,528.92	1,858,528.92
Rate for 2007-2008	12.10*	64.34*	54.34**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82934
Form R0418

, MI

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	15,145.20	76,203.83	76,203.83
2003-2004 Fixed Carryforward	3,077.76	-58,970.02	-58,970.02
Total Indirect Costs	12,067.44	135,173.85	135,173.85
2003-2004 Direct Costs	2,763,331.14	2,702,272.51	2,702,272.51
2005-2006 Rate	0.44*	5.00*	5.00**

Comparison:			
2005-2006 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
2005-2006 Actual Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carry Forward	3,077.76	-58,970.02	-58,970.02
Total Indirect Costs	-3,077.76	58,970.02	58,970.02
Over/(Under) Recovery	3,077.76	-58,970.02	-58,970.02

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	0.00	0.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	3,077.76	-58,970.02	-58,970.02
Total Projected Indirect 2007-2008 (Numerator)	-3,077.76	58,970.02	58,970.02
Direct Costs	0.00	0.00	0.00
Rate for 2007-2008	0.00*	***.****	***.******

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82936
Form R0418

Charlotte Forten Academy
5690 Cecil Street
Detroit, MI 48210-1964

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	72,536.89	241,865.55	241,865.55
2003-2004 Fixed Carryforward	-42,672.23	-172,111.47	-172,111.47
Total Indirect Costs	115,209.12	413,977.02	413,977.02
2003-2004 Direct Costs	1,812,752.86	1,643,424.20	1,643,424.20
2005-2006 Rate	6.36*	25.19*	25.19**

Comparison:			
2005-2006 Actual Direct Costs	1,908,718.53	1,755,678.03	1,755,678.03
Indirect costs based on rate multiplied by actual direct costs	121,394.50	263,351.70	438,919.51
2005-2006 Actual Indirect Costs	109,427.31	262,467.81	262,467.81
2003-2004 Fixed Carry Forward	-42,672.23	-172,111.47	-172,111.47
Total Indirect Costs	152,099.54	434,579.28	434,579.28
Over/(Under) Recovery	-30,705.04	-171,227.58	4,340.23

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	109,427.31	262,467.81	262,467.81
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-30,705.04	-171,227.58	4,340.23
Total Projected Indirect 2007-2008 (Numerator)	140,132.35	433,695.39	258,127.58
Direct Costs	1,908,718.53	1,755,678.03	1,755,678.03
Rate for 2007-2008	7.34*	24.70*	14.70**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82937
Form R0418

George Crockett Academy
4851 14th Street
Detroit, MI 48208-2204

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	146,648.91	915,245.57	915,245.57
2003-2004 Fixed Carryforward	-52,301.03	-716,781.36	-716,781.36
Total Indirect Costs	198,949.94	1,632,026.93	1,632,026.93
2003-2004 Direct Costs	3,545,984.44	2,777,387.78	2,777,387.78
2005-2006 Rate	5.61*	58.76*	58.76**

Comparison:			
2005-2006 Actual Direct Costs	3,475,512.27	2,703,678.05	2,703,678.05
Indirect costs based on rate multiplied by actual direct costs	194,976.24	405,551.71	675,919.51
2005-2006 Actual Indirect Costs	200,128.45	971,962.67	971,962.67
2003-2004 Fixed Carry Forward	-52,301.03	-716,781.36	-716,781.36
Total Indirect Costs	252,429.48	1,688,744.03	1,688,744.03
Over/(Under) Recovery	-57,453.24	-1,283,192.32	-1,012,824.52

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	200,128.45	971,962.67	971,962.67
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-57,453.24	-1,283,192.32	-1,012,824.52
Total Projected Indirect 2007-2008 (Numerator)	257,581.69	2,255,154.99	1,984,787.19
Direct Costs	3,475,512.27	2,703,678.05	2,703,678.05
Rate for 2007-2008	7.41*	83.41*	73.41**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82938
Form R0418

Summit Academy North
28697 Sibley Road
Romulus, MI 48174-9736

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	783,593.15	1,610,120.53	1,610,120.53
2003-2004 Fixed Carryforward	-365,617.85	-1,646,212.77	-1,646,212.77
Total Indirect Costs	1,149,211.00	3,256,333.30	3,256,333.30
2003-2004 Direct Costs	6,273,105.75	5,446,578.37	5,446,578.37
2005-2006 Rate	18.32*	59.79*	59.79**

Comparison:			
2005-2006 Actual Direct Costs	7,632,435.00	6,724,369.00	6,724,369.00
Indirect costs based on rate multiplied by actual direct costs	1,144,865.25	1,008,655.35	1,681,092.25
2005-2006 Actual Indirect Costs	768,504.00	1,676,570.00	1,676,570.00
2003-2004 Fixed Carry Forward	-365,617.85	-1,646,212.77	-1,646,212.77
Total Indirect Costs	1,134,121.85	3,322,782.77	3,322,782.77
Over/(Under) Recovery	10,743.40	-2,314,127.42	-1,641,690.52

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	768,504.00	1,676,570.00	1,676,570.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	10,743.40	-2,314,127.42	-1,641,690.52
Total Projected Indirect 2007-2008 (Numerator)	757,760.60	3,990,697.42	3,318,260.52
Direct Costs	7,632,435.00	6,724,369.00	6,724,369.00
Rate for 2007-2008	9.93*	59.35*	49.35**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82939
Form R0418

Pierre Toussaint Academy
2450 S. Beatrice Street
Detroit, MI 48217-1631

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	132,603.87	737,949.07	737,949.07
2003-2004 Fixed Carryforward	-57,269.14	-606,524.47	-606,524.47
Total Indirect Costs	189,873.01	1,344,473.54	1,344,473.54
2003-2004 Direct Costs	3,285,909.18	2,680,563.98	2,680,563.98
2005-2006 Rate	5.78*	50.16*	50.16**

Comparison:			
2005-2006 Actual Direct Costs	3,290,129.22	2,519,627.24	2,519,627.24
Indirect costs based on rate multiplied by actual direct costs	190,169.47	377,944.09	629,906.81
2005-2006 Actual Indirect Costs	177,600.85	948,102.83	948,102.83
2003-2004 Fixed Carry Forward	-57,269.14	-606,524.47	-606,524.47
Total Indirect Costs	234,869.99	1,554,627.30	1,554,627.30
Over/(Under) Recovery	-44,700.52	-1,176,683.21	-924,720.49

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	177,600.85	948,102.83	948,102.83
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-44,700.52	-1,176,683.21	-924,720.49
Total Projected Indirect 2007-2008 (Numerator)	222,301.37	2,124,786.04	1,872,823.32
Direct Costs	3,290,129.22	2,519,627.24	2,519,627.24
Rate for 2007-2008	6.76*	84.33*	74.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82940
Form R0418

Voyageur Academy
4321 N. Military Street
Detroit, MI 48210-2451

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	169,567.09	1,205,896.24	1,205,896.24
2003-2004 Fixed Carryforward	-9,812.12	-981,022.38	-981,022.38
Total Indirect Costs	179,379.21	2,186,918.62	2,186,918.62
2003-2004 Direct Costs	3,946,868.21	2,910,539.06	2,910,539.06
2005-2006 Rate	4.54*	75.14*	75.14**

Comparison:			
2005-2006 Actual Direct Costs	5,226,731.20	4,000,014.46	4,000,014.46
Indirect costs based on rate multiplied by actual direct costs	237,293.60	600,002.17	1,000,003.62
2005-2006 Actual Indirect Costs	282,627.52	1,509,344.26	1,509,344.26
2003-2004 Fixed Carry Forward	-9,812.12	-981,022.38	-981,022.38
Total Indirect Costs	292,439.64	2,490,366.64	2,490,366.64
Over/(Under) Recovery	-55,146.04	-1,890,364.47	-1,490,363.02

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	282,627.52	1,509,344.26	1,509,344.26
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-55,146.04	-1,890,364.47	-1,490,363.02
Total Projected Indirect 2007-2008 (Numerator)	337,773.56	3,399,708.73	2,999,707.28
Direct Costs	5,226,731.20	4,000,014.46	4,000,014.46
Rate for 2007-2008	6.46*	84.99*	74.99**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82941
Form R0418

Star International Academy
24425 Hass
Dearborn Heights, MI 48127-3275

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	124,116.09	951,560.23	951,560.23
2003-2004 Fixed Carryforward	144,290.75	-572,822.04	-572,822.04
Total Indirect Costs	-20,174.66	1,524,382.27	1,524,382.27
2003-2004 Direct Costs	5,910,372.08	5,082,927.94	5,082,927.94
2005-2006 Rate	0.00*	29.99*	29.99**

Comparison:			
2005-2006 Actual Direct Costs	6,255,737.12	5,538,607.15	5,538,607.15
Indirect costs based on rate multiplied by actual direct costs	0.00	830,791.07	1,384,651.79
2005-2006 Actual Indirect Costs	170,256.21	887,386.18	887,386.18
2003-2004 Fixed Carry Forward	144,290.75	-572,822.04	-572,822.04
Total Indirect Costs	25,965.46	1,460,208.22	1,460,208.22
Over/(Under) Recovery	0.00	-629,417.15	-75,556.43

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	170,256.21	887,386.18	887,386.18
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-629,417.15	-75,556.43
Total Projected Indirect 2007-2008 (Numerator)	170,256.21	1,516,803.33	962,942.61
Direct Costs	6,255,737.12	5,538,607.15	5,538,607.15
Rate for 2007-2008	2.72*	27.39*	17.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82942
Form R0418

Hope Academy
10100 Grand River Avenue
Detroit, MI 48204-2042

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	25,913.10	1,047,800.18	1,047,800.18
2003-2004 Fixed Carryforward	16,212.90	-964,090.88	-964,090.88
Total Indirect Costs	9,700.20	2,011,891.06	2,011,891.06
2003-2004 Direct Costs	4,043,863.37	3,021,976.29	3,021,976.29
2005-2006 Rate	0.24*	66.58*	66.58**

Comparison:			
2005-2006 Actual Direct Costs	3,940,229.11	3,175,136.65	3,175,136.65
Indirect costs based on rate multiplied by actual direct costs	9,456.55	476,270.50	793,784.16
2005-2006 Actual Indirect Costs	80,102.85	845,195.31	845,195.31
2003-2004 Fixed Carry Forward	16,212.90	-964,090.88	-964,090.88
Total Indirect Costs	63,889.95	1,809,286.19	1,809,286.19
Over/(Under) Recovery	-54,433.40	-1,333,015.69	-1,015,502.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	80,102.85	845,195.31	845,195.31
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-54,433.40	-1,333,015.69	-1,015,502.03
Total Projected Indirect 2007-2008 (Numerator)	134,536.25	2,178,211.00	1,860,697.34
Direct Costs	3,940,229.11	3,175,136.65	3,175,136.65
Rate for 2007-2008	3.41*	68.60*	58.60**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82943
Form R0418

Weston Technical Academy
22930 Chippewa
Detroit, MI 48219-1161

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	96,548.00	1,096,153.00	1,096,153.00
2003-2004 Fixed Carryforward	-72,371.71	-1,392,324.40	-1,392,324.40
Total Indirect Costs	168,919.71	2,488,477.40	2,488,477.40
2003-2004 Direct Costs	3,544,009.01	2,544,404.01	2,544,404.01
2005-2006 Rate	4.77*	97.80*	97.80**

Comparison:			
2005-2006 Actual Direct Costs	3,481,838.00	2,450,105.00	2,450,105.00
Indirect costs based on rate multiplied by actual direct costs	166,083.67	367,515.75	612,526.25
2005-2006 Actual Indirect Costs	76,129.00	1,107,862.00	1,107,862.00
2003-2004 Fixed Carry Forward	-72,371.71	-1,392,324.40	-1,392,324.40
Total Indirect Costs	148,500.71	2,500,186.40	2,500,186.40
Over/(Under) Recovery	17,582.96	-2,132,670.65	-1,887,660.15

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	76,129.00	1,107,862.00	1,107,862.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	17,582.96	-2,132,670.65	-1,887,660.15
Total Projected Indirect 2007-2008 (Numerator)	58,546.04	3,240,532.65	2,995,522.15
Direct Costs	3,481,838.00	2,450,105.00	2,450,105.00
Rate for 2007-2008	1.68*	132.26*	122.26**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82945
Form R0418

Edison Public School Academy
1903 Wilkins Street
Detroit, MI 48207

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	76,673.06	1,684,337.58	1,684,337.58
2003-2004 Fixed Carryforward	1,050,291.53	-798,522.67	-798,522.67
Total Indirect Costs	-973,618.47	2,482,860.25	2,482,860.25
2003-2004 Direct Costs	7,513,097.25	5,905,432.73	5,905,432.73
2005-2006 Rate	0.00*	42.04*	42.04**

Comparison:			
2005-2006 Actual Direct Costs	8,990,380.00	6,707,960.00	6,707,960.00
Indirect costs based on rate multiplied by actual direct costs	0.00	1,006,194.00	1,676,990.00
2005-2006 Actual Indirect Costs	183,466.00	2,465,886.00	2,465,886.00
2003-2004 Fixed Carry Forward	1,050,291.53	-798,522.67	-798,522.67
Total Indirect Costs	-866,825.53	3,264,408.67	3,264,408.67
Over/(Under) Recovery	0.00	-2,258,214.67	-1,587,418.67

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	183,466.00	2,465,886.00	2,465,886.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-2,258,214.67	-1,587,418.67
Total Projected Indirect 2007-2008 (Numerator)	183,466.00	4,724,100.67	4,053,304.67
Direct Costs	8,990,380.00	6,707,960.00	6,707,960.00
Rate for 2007-2008	2.04*	70.43*	60.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82947
Form R0418

David Ellis Academy
18977 Schaefer Highway
Detroit, MI 48235-1762

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	77,348.00	450,907.00	450,907.00
2003-2004 Fixed Carryforward	15,644.17	-379,466.25	-379,466.25
Total Indirect Costs	61,703.83	830,373.25	830,373.25
2003-2004 Direct Costs	2,003,124.00	1,629,565.00	1,629,565.00
2005-2006 Rate	3.08*	50.96*	50.96**

Comparison:			
2005-2006 Actual Direct Costs	2,629,160.00	2,102,767.00	2,102,767.00
Indirect costs based on rate multiplied by actual direct costs	80,978.13	315,415.05	525,691.75
2005-2006 Actual Indirect Costs	122,717.00	649,110.00	649,110.00
2003-2004 Fixed Carry Forward	15,644.17	-379,466.25	-379,466.25
Total Indirect Costs	107,072.83	1,028,576.25	1,028,576.25
Over/(Under) Recovery	-26,094.70	-713,161.20	-502,884.50

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	122,717.00	649,110.00	649,110.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-26,094.70	-713,161.20	-502,884.50
Total Projected Indirect 2007-2008 (Numerator)	148,811.70	1,362,271.20	1,151,994.50
Direct Costs	2,629,160.00	2,102,767.00	2,102,767.00
Rate for 2007-2008	5.66*	64.78*	54.78**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82948
Form R0418

Ross Hill Academy
3111 Elmwood Street
Detroit, MI 48207-2418

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	164,159.10	658,057.18	658,057.18
2003-2004 Fixed Carryforward	-150,130.01	-633,982.53	-633,982.53
Total Indirect Costs	314,289.11	1,292,039.71	1,292,039.71
2003-2004 Direct Costs	3,084,402.42	2,590,504.34	2,590,504.34
2005-2006 Rate	10.19*	49.88*	49.88**

Comparison:			
2005-2006 Actual Direct Costs	3,005,056.00	2,473,418.00	2,473,418.00
Indirect costs based on rate multiplied by actual direct costs	306,215.21	371,012.70	618,354.50
2005-2006 Actual Indirect Costs	304,231.00	835,869.00	835,869.00
2003-2004 Fixed Carry Forward	-150,130.01	-633,982.53	-633,982.53
Total Indirect Costs	454,361.01	1,469,851.53	1,469,851.53
Over/(Under) Recovery	-148,145.80	-1,098,838.83	-851,497.03

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	304,231.00	835,869.00	835,869.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-148,145.80	-1,098,838.83	-851,497.03
Total Projected Indirect 2007-2008 (Numerator)	452,376.80	1,934,707.83	1,687,366.03
Direct Costs	3,005,056.00	2,473,418.00	2,473,418.00
Rate for 2007-2008	15.05*	78.22*	68.22**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82949
Form R0418

Center for Literacy and Creativity
18401 W. McNichols Road
Detroit, MI 48219-4113

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	14,100.14	256,622.10	256,622.10
2003-2004 Fixed Carryforward	-106,992.01	-523,802.26	-523,802.26
Total Indirect Costs	121,092.15	780,424.36	780,424.36
2003-2004 Direct Costs	1,283,500.88	1,040,978.92	1,040,978.92
2005-2006 Rate	9.43*	74.97*	74.97**

Comparison:			
2005-2006 Actual Direct Costs	1,014,012.89	765,560.41	765,560.41
Indirect costs based on rate multiplied by actual direct costs	95,621.42	114,834.06	191,390.10
2005-2006 Actual Indirect Costs	270,839.84	519,292.32	519,292.32
2003-2004 Fixed Carry Forward	-106,992.01	-523,802.26	-523,802.26
Total Indirect Costs	377,831.85	1,043,094.58	1,043,094.58
Over/(Under) Recovery	-282,210.43	-928,260.52	-851,704.48

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	270,839.84	519,292.32	519,292.32
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-282,210.43	-928,260.52	-851,704.48
Total Projected Indirect 2007-2008 (Numerator)	553,050.27	1,447,552.84	1,370,996.80
Direct Costs	1,014,012.89	765,560.41	765,560.41
Rate for 2007-2008	54.54*	189.08*	179.08**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82950
Form R0418

Universal Academy
4612 Lonyo Street
Detroit, MI 48210-2105

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	21,066.47	307,269.16	307,269.16
2003-2004 Fixed Carryforward	33,466.29	-283,571.44	-283,571.44
Total Indirect Costs	-12,399.82	590,840.60	590,840.60
2003-2004 Direct Costs	1,202,114.16	915,911.47	915,911.47
2005-2006 Rate	0.00*	64.51*	64.51**

Comparison:			
2005-2006 Actual Direct Costs	2,578,848.33	2,119,894.97	2,119,894.97
Indirect costs based on rate multiplied by actual direct costs	0.00	317,984.25	529,973.74
2005-2006 Actual Indirect Costs	34,819.90	493,773.26	493,773.26
2003-2004 Fixed Carry Forward	33,466.29	-283,571.44	-283,571.44
Total Indirect Costs	1,353.61	777,344.70	777,344.70
Over/(Under) Recovery	0.00	-459,360.45	-247,370.96

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	34,819.90	493,773.26	493,773.26
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-459,360.45	-247,370.96
Total Projected Indirect 2007-2008 (Numerator)	34,819.90	953,133.71	741,144.22
Direct Costs	2,578,848.33	2,119,894.97	2,119,894.97
Rate for 2007-2008	1.35*	44.96*	34.96**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82953
Form R0418

YMCA Service Learning Academy
21605 W. 7 Mile Road
Detroit, MI 48219-1810

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	1,016,374.11	1,753,370.53	1,753,370.53
2003-2004 Fixed Carryforward	-8,824.38	-856,370.27	-856,370.27
Total Indirect Costs	1,025,198.49	2,609,740.80	2,609,740.80
2003-2004 Direct Costs	6,716,998.18	5,980,001.76	5,980,001.76
2005-2006 Rate	15.26*	43.64*	43.64**

Comparison:			
2005-2006 Actual Direct Costs	7,334,808.60	6,488,991.06	6,488,991.06
Indirect costs based on rate multiplied by actual direct costs	1,100,221.29	973,348.66	1,622,247.77
2005-2006 Actual Indirect Costs	157,818.30	1,003,635.84	1,003,635.84
2003-2004 Fixed Carry Forward	-8,824.38	-856,370.27	-856,370.27
Total Indirect Costs	166,642.68	1,860,006.11	1,860,006.11
Over/(Under) Recovery	933,578.61	-886,657.45	-237,758.34

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	157,818.30	1,003,635.84	1,003,635.84
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	933,578.61	-886,657.45	-237,758.34
Total Projected Indirect 2007-2008 (Numerator)	-775,760.31	1,890,293.29	1,241,394.18
Direct Costs	7,334,808.60	6,488,991.06	6,488,991.06
Rate for 2007-2008	0.00*	29.13*	19.13**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82955
Form R0418

Allen Academy
8666 Quincy
Detroit, MI 48204

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	260,854.77	1,086,460.95	1,086,460.95
2003-2004 Fixed Carryforward	-81,452.16	-771,992.94	-771,992.94
Total Indirect Costs	342,306.93	1,858,453.89	1,858,453.89
2003-2004 Direct Costs	5,071,595.98	4,245,989.80	4,245,989.80
2005-2006 Rate	6.75*	43.77*	43.77**

Comparison:			
2005-2006 Actual Direct Costs	4,632,968.69	4,048,554.06	4,048,554.06
Indirect costs based on rate multiplied by actual direct costs	312,725.39	607,283.11	1,012,138.52
2005-2006 Actual Indirect Costs	355,933.65	940,348.28	940,348.28
2003-2004 Fixed Carry Forward	-81,452.16	-771,992.94	-771,992.94
Total Indirect Costs	437,385.81	1,712,341.22	1,712,341.22
Over/(Under) Recovery	-124,660.42	-1,105,058.11	-700,202.70

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	355,933.65	940,348.28	940,348.28
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-124,660.42	-1,105,058.11	-700,202.70
Total Projected Indirect 2007-2008 (Numerator)	480,594.07	2,045,406.39	1,640,550.98
Direct Costs	4,632,968.69	4,048,554.06	4,048,554.06
Rate for 2007-2008	10.37*	50.52*	40.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82956
Form R0418

Old Redford Academy
17195 Redford Avenue
Detroit, MI 48219-3259

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	308,464.17	1,509,028.35	1,509,028.35
2003-2004 Fixed Carryforward	3,663.29	-1,728,664.78	-1,728,664.78
Total Indirect Costs	304,800.88	3,237,693.13	3,237,693.13
2003-2004 Direct Costs	4,517,901.28	3,317,337.10	3,317,337.10
2005-2006 Rate	6.75*	97.60*	97.60**

Comparison:			
2005-2006 Actual Direct Costs	8,742,530.06	6,434,558.23	6,434,558.23
Indirect costs based on rate multiplied by actual direct costs	590,120.78	965,183.73	1,608,639.56
2005-2006 Actual Indirect Costs	357,991.14	2,665,962.97	2,665,962.97
2003-2004 Fixed Carry Forward	3,663.29	-1,728,664.78	-1,728,664.78
Total Indirect Costs	354,327.85	4,394,627.75	4,394,627.75
Over/(Under) Recovery	235,792.93	-3,429,444.02	-2,785,988.19

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	357,991.14	2,665,962.97	2,665,962.97
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	235,792.93	-3,429,444.02	-2,785,988.19
Total Projected Indirect 2007-2008 (Numerator)	122,198.21	6,095,406.99	5,451,951.16
Direct Costs	8,742,530.06	6,434,558.23	6,434,558.23
Rate for 2007-2008	1.40*	94.73*	84.73**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82957
Form R0418

Hope of Detroit Academy
4443 N. Campbell
Detroit, MI 48210-2520

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	199,375.22	866,957.00	866,957.00
2003-2004 Fixed Carryforward	-59,853.48	-670,630.57	-670,630.57
Total Indirect Costs	259,228.70	1,537,587.57	1,537,587.57
2003-2004 Direct Costs	3,492,657.96	2,825,076.18	2,825,076.18
2005-2006 Rate	7.42*	54.43*	54.43**

Comparison:			
2005-2006 Actual Direct Costs	3,902,009.66	3,192,210.45	3,192,210.45
Indirect costs based on rate multiplied by actual direct costs	289,529.12	478,831.57	798,052.61
2005-2006 Actual Indirect Costs	249,581.45	959,380.66	959,380.66
2003-2004 Fixed Carry Forward	-59,853.48	-670,630.57	-670,630.57
Total Indirect Costs	309,434.93	1,630,011.23	1,630,011.23
Over/(Under) Recovery	-19,905.81	-1,151,179.66	-831,958.62

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	249,581.45	959,380.66	959,380.66
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-19,905.81	-1,151,179.66	-831,958.62
Total Projected Indirect 2007-2008 (Numerator)	269,487.26	2,110,560.32	1,791,339.28
Direct Costs	3,902,009.66	3,192,210.45	3,192,210.45
Rate for 2007-2008	6.91*	66.12*	56.12**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82958
Form R0418

Joy Preparatory Academy
1129 Oakman Boulevard
Detroit, MI 48238

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	130,537.75	598,532.34	598,532.34
2003-2004 Fixed Carryforward	3,130.17	-473,756.54	-473,756.54
Total Indirect Costs	127,407.58	1,072,288.88	1,072,288.88
2003-2004 Direct Costs	2,182,219.90	1,714,225.31	1,714,225.31
2005-2006 Rate	5.84*	62.55*	62.55**

Comparison:			
2005-2006 Actual Direct Costs	3,119,819.35	2,518,734.77	2,518,734.77
Indirect costs based on rate multiplied by actual direct costs	182,197.45	377,810.22	629,683.69
2005-2006 Actual Indirect Costs	221,966.40	823,050.98	823,050.98
2003-2004 Fixed Carry Forward	3,130.17	-473,756.54	-473,756.54
Total Indirect Costs	218,836.23	1,296,807.52	1,296,807.52
Over/(Under) Recovery	-36,638.78	-918,997.30	-667,123.83

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	221,966.40	823,050.98	823,050.98
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-36,638.78	-918,997.30	-667,123.83
Total Projected Indirect 2007-2008 (Numerator)	258,605.18	1,742,048.28	1,490,174.81
Direct Costs	3,119,819.35	2,518,734.77	2,518,734.77
Rate for 2007-2008	8.29*	69.16*	59.16**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82959
Form R0418

West Village Academy
3530 Westwood
Dearborn, MI 48124-3100

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	431,649.03	1,175,054.08	1,175,054.08
2003-2004 Fixed Carryforward	-117,644.92	-790,052.16	-790,052.16
Total Indirect Costs	549,293.95	1,965,106.24	1,965,106.24
2003-2004 Direct Costs	4,698,943.86	3,955,538.81	3,955,538.81
2005-2006 Rate	11.69*	49.68*	49.68**

Comparison:			
2005-2006 Actual Direct Costs	5,167,519.29	3,900,049.39	3,900,049.39
Indirect costs based on rate multiplied by actual direct costs	604,083.01	585,007.41	975,012.35
2005-2006 Actual Indirect Costs	412,967.00	1,680,436.90	1,680,436.90
2003-2004 Fixed Carry Forward	-117,644.92	-790,052.16	-790,052.16
Total Indirect Costs	530,611.92	2,470,489.06	2,470,489.06
Over/(Under) Recovery	73,471.09	-1,885,481.65	-1,495,476.71

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	412,967.00	1,680,436.90	1,680,436.90
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	73,471.09	-1,885,481.65	-1,495,476.71
Total Projected Indirect 2007-2008 (Numerator)	339,495.91	3,565,918.55	3,175,913.61
Direct Costs	5,167,519.29	3,900,049.39	3,900,049.39
Rate for 2007-2008	6.57*	91.43*	81.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82960
Form R0418

Cherry Hill School of Performing Arts
28500 Avondale
Inkster, MI 48141-3916

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	7,250.57	2,907,609.89	2,907,609.89
2003-2004 Fixed Carryforward	93,151.97	-3,352,968.93	-3,352,968.93
Total Indirect Costs	-85,901.40	6,260,578.82	6,260,578.82
2003-2004 Direct Costs	9,451,265.72	6,550,906.40	6,550,906.40
2005-2006 Rate	0.00*	95.57*	95.57**

Comparison:			
2005-2006 Actual Direct Costs	8,838,533.07	6,440,338.76	6,440,338.76
Indirect costs based on rate multiplied by actual direct costs	0.00	966,050.81	1,610,084.69
2005-2006 Actual Indirect Costs	33,910.72	2,432,105.03	2,432,105.03
2003-2004 Fixed Carry Forward	93,151.97	-3,352,968.93	-3,352,968.93
Total Indirect Costs	-59,241.25	5,785,073.96	5,785,073.96
Over/(Under) Recovery	0.00	-4,819,023.15	-4,174,989.27

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	33,910.72	2,432,105.03	2,432,105.03
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-4,819,023.15	-4,174,989.27
Total Projected Indirect 2007-2008 (Numerator)	33,910.72	7,251,128.18	6,607,094.30
Direct Costs	8,838,533.07	6,440,338.76	6,440,338.76
Rate for 2007-2008	0.38*	112.59*	102.59**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82961
Form R0418

Academy of Inkster
28500 Avondale
Inkster, MI 48141-3916

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	2,233.61	263,083.86	263,083.86
2003-2004 Fixed Carryforward	91,362.89	-335,227.89	-335,227.89
Total Indirect Costs	-89,129.28	598,311.75	598,311.75
2003-2004 Direct Costs	1,229,310.02	968,459.77	968,459.77
2005-2006 Rate	0.00*	61.78*	61.78**

Comparison:			
2005-2006 Actual Direct Costs	1,643,065.88	1,199,483.35	1,199,483.35
Indirect costs based on rate multiplied by actual direct costs	0.00	179,922.50	299,870.84
2005-2006 Actual Indirect Costs	1,232.02	444,814.55	444,814.55
2003-2004 Fixed Carry Forward	91,362.89	-335,227.89	-335,227.89
Total Indirect Costs	-90,130.87	780,042.44	780,042.44
Over/(Under) Recovery	0.00	-600,119.94	-480,171.60

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,232.02	444,814.55	444,814.55
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-600,119.94	-480,171.60
Total Projected Indirect 2007-2008 (Numerator)	1,232.02	1,044,934.49	924,986.15
Direct Costs	1,643,065.88	1,199,483.35	1,199,483.35
Rate for 2007-2008	0.07*	87.12*	77.12**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82962
Form R0418

New Beginnings Academy
211 East Michigan
Ypsilanti, MI 48198-5677

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	16,236.58	128,182.48	128,182.48
2003-2004 Fixed Carryforward	0.00	-87,369.05	-87,369.05
Total Indirect Costs	16,236.58	215,551.53	215,551.53
2003-2004 Direct Costs	1,160,295.42	1,048,349.52	1,048,349.52
2005-2006 Rate	1.40*	20.56*	20.56**

Comparison:			
2005-2006 Actual Direct Costs	1,163,772.60	1,018,116.66	1,018,116.66
Indirect costs based on rate multiplied by actual direct costs	16,292.82	152,717.50	209,324.79
2005-2006 Actual Indirect Costs	15,409.54	161,065.48	161,065.48
2003-2004 Fixed Carry Forward	0.00	-87,369.05	-87,369.05
Total Indirect Costs	15,409.54	248,434.53	248,434.53
Over/(Under) Recovery	883.28	-95,717.03	-39,109.74

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	15,409.54	161,065.48	161,065.48
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	883.28	-95,717.03	-39,109.74
Total Projected Indirect 2007-2008 (Numerator)	14,526.26	256,782.51	200,175.22
Direct Costs	1,163,772.60	1,018,116.66	1,018,116.66
Rate for 2007-2008	1.25*	25.22*	19.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82963
Form R0418

George Washington Carver Academy
14510 Second Avenue
Highland Park, MI 48203-5715

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	85,393.66	697,483.07	697,483.07
2003-2004 Fixed Carryforward	-56,810.55	-411,738.02	-411,738.02
Total Indirect Costs	142,204.21	1,109,221.09	1,109,221.09
2003-2004 Direct Costs	4,170,592.79	3,558,503.38	3,558,503.38
2005-2006 Rate	3.41*	31.17*	31.17**

Comparison:			
2005-2006 Actual Direct Costs	4,403,140.35	3,913,488.89	3,913,488.89
Indirect costs based on rate multiplied by actual direct costs	150,147.09	587,023.33	978,372.22
2005-2006 Actual Indirect Costs	197,946.54	687,598.00	687,598.00
2003-2004 Fixed Carry Forward	-56,810.55	-411,738.02	-411,738.02
Total Indirect Costs	254,757.09	1,099,336.02	1,099,336.02
Over/(Under) Recovery	-104,610.00	-512,312.69	-120,963.80

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	197,946.54	687,598.00	687,598.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-104,610.00	-512,312.69	-120,963.80
Total Projected Indirect 2007-2008 (Numerator)	302,556.54	1,199,910.69	808,561.80
Direct Costs	4,403,140.35	3,913,488.89	3,913,488.89
Rate for 2007-2008	6.87*	30.66*	20.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82964
Form R0418

Marilyn F. Lundy Academy
950 Selden
Detroit, MI 48201

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	11,451.58	138,249.51	138,249.51
2003-2004 Fixed Carryforward	31,294.18	-32,485.59	-32,485.59
Total Indirect Costs	-19,842.60	170,735.10	170,735.10
2003-2004 Direct Costs	929,255.60	802,457.67	802,457.67
2005-2006 Rate	0.00*	21.28*	21.28**

Comparison:			
2005-2006 Actual Direct Costs	2,475,369.00	1,866,436.00	1,866,436.00
Indirect costs based on rate multiplied by actual direct costs	0.00	279,965.40	397,177.58
2005-2006 Actual Indirect Costs	25,480.00	634,413.00	634,413.00
2003-2004 Fixed Carry Forward	31,294.18	-32,485.59	-32,485.59
Total Indirect Costs	-5,814.18	666,898.59	666,898.59
Over/(Under) Recovery	0.00	-386,933.19	-269,721.01

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	25,480.00	634,413.00	634,413.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-386,933.19	-269,721.01
Total Projected Indirect 2007-2008 (Numerator)	25,480.00	1,021,346.19	904,134.01
Direct Costs	2,475,369.00	1,866,436.00	1,866,436.00
Rate for 2007-2008	1.03*	54.72*	48.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82965
Form R0418

University Preparatory Academy
600 Antoinette
Detroit, MI 48202

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	448,655.34	893,636.58	893,636.58
2003-2004 Fixed Carryforward	-349,491.63	-538,011.56	-538,011.56
Total Indirect Costs	798,146.97	1,431,648.14	1,431,648.14
2003-2004 Direct Costs	3,756,201.18	3,311,219.94	3,311,219.94
2005-2006 Rate	21.25*	43.24*	43.24**

Comparison:			
2005-2006 Actual Direct Costs	8,431,925.81	7,508,402.17	7,508,402.17
Indirect costs based on rate multiplied by actual direct costs	1,264,788.87	1,126,260.33	1,877,100.54
2005-2006 Actual Indirect Costs	1,090,168.89	2,013,692.53	2,013,692.53
2003-2004 Fixed Carry Forward	-349,491.63	-538,011.56	-538,011.56
Total Indirect Costs	1,439,660.52	2,551,704.09	2,551,704.09
Over/(Under) Recovery	-174,871.65	-1,425,443.76	-674,603.55

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,090,168.89	2,013,692.53	2,013,692.53
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-174,871.65	-1,425,443.76	-674,603.55
Total Projected Indirect 2007-2008 (Numerator)	1,265,040.54	3,439,136.29	2,688,296.08
Direct Costs	8,431,925.81	7,508,402.17	7,508,402.17
Rate for 2007-2008	15.00*	45.80*	35.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82967
Form R0418

Metro Charter Academy
34800 Ecorse Road
Romulus, MI 48174-1642

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	131,291.00	1,343,273.00	1,343,273.00
2003-2004 Fixed Carryforward	-24,648.89	-852,956.15	-852,956.15
Total Indirect Costs	155,939.89	2,196,229.15	2,196,229.15
2003-2004 Direct Costs	4,480,761.00	3,268,779.00	3,268,779.00
2005-2006 Rate	3.48*	67.19*	67.19**

Comparison:			
2005-2006 Actual Direct Costs	4,971,583.00	3,791,572.00	3,791,572.00
Indirect costs based on rate multiplied by actual direct costs	173,011.09	568,735.80	947,893.00
2005-2006 Actual Indirect Costs	92,240.00	1,272,251.00	1,272,251.00
2003-2004 Fixed Carry Forward	-24,648.89	-852,956.15	-852,956.15
Total Indirect Costs	116,888.89	2,125,207.15	2,125,207.15
Over/(Under) Recovery	56,122.20	-1,556,471.35	-1,177,314.15

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	92,240.00	1,272,251.00	1,272,251.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	56,122.20	-1,556,471.35	-1,177,314.15
Total Projected Indirect 2007-2008 (Numerator)	36,117.80	2,828,722.35	2,449,565.15
Direct Costs	4,971,583.00	3,791,572.00	3,791,572.00
Rate for 2007-2008	0.73*	74.61*	64.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82968
Form R0418

Canton Charter Academy
49100 Ford Road
Canton, MI 48187-5415

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	235,792.00	1,478,698.00	1,478,698.00
2003-2004 Fixed Carryforward	-26,218.04	-969,645.10	-969,645.10
Total Indirect Costs	262,010.04	2,448,343.10	2,448,343.10
2003-2004 Direct Costs	4,636,592.00	3,393,686.00	3,393,686.00
2005-2006 Rate	5.65*	72.14*	72.14**

Comparison:			
2005-2006 Actual Direct Costs	5,012,235.00	3,832,045.00	3,832,045.00
Indirect costs based on rate multiplied by actual direct costs	283,191.28	574,806.75	958,011.25
2005-2006 Actual Indirect Costs	133,101.00	1,313,291.00	1,313,291.00
2003-2004 Fixed Carry Forward	-26,218.04	-969,645.10	-969,645.10
Total Indirect Costs	159,319.04	2,282,936.10	2,282,936.10
Over/(Under) Recovery	123,872.24	-1,708,129.35	-1,324,924.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	133,101.00	1,313,291.00	1,313,291.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	123,872.24	-1,708,129.35	-1,324,924.85
Total Projected Indirect 2007-2008 (Numerator)	9,228.76	3,021,420.35	2,638,215.85
Direct Costs	5,012,235.00	3,832,045.00	3,832,045.00
Rate for 2007-2008	0.18*	78.85*	68.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82969
Form R0418

Creative Montessori Academy
15100 Northline Road
Southgate, MI 48195-2408

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	3,552.49	742,273.11	742,273.11
2003-2004 Fixed Carryforward	343,274.49	-280,129.14	-280,129.14
Total Indirect Costs	-339,722.00	1,022,402.25	1,022,402.25
2003-2004 Direct Costs	3,819,680.42	3,080,959.80	3,080,959.80
2005-2006 Rate	0.00*	33.18*	33.18**

Comparison:			
2005-2006 Actual Direct Costs	4,089,874.45	3,373,814.55	3,373,814.55
Indirect costs based on rate multiplied by actual direct costs	0.00	506,072.18	843,453.64
2005-2006 Actual Indirect Costs	359.00	716,418.90	716,418.90
2003-2004 Fixed Carry Forward	343,274.49	-280,129.14	-280,129.14
Total Indirect Costs	-342,915.49	996,548.04	996,548.04
Over/(Under) Recovery	0.00	-490,475.86	-153,094.40

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	359.00	716,418.90	716,418.90
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-490,475.86	-153,094.40
Total Projected Indirect 2007-2008 (Numerator)	359.00	1,206,894.76	869,513.30
Direct Costs	4,089,874.45	3,373,814.55	3,373,814.55
Rate for 2007-2008	0.01*	35.77*	25.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82970
Form R0418

Warrendale Charter Academy
19350 Sawyer
Detroit, MI 48228

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	145,140.00	1,326,461.00	1,326,461.00
2003-2004 Fixed Carryforward	-28,809.99	-802,875.95	-802,875.95
Total Indirect Costs	173,949.99	2,129,336.95	2,129,336.95
2003-2004 Direct Costs	4,671,888.00	3,490,567.00	3,490,567.00
2005-2006 Rate	3.72*	61.00*	61.00**

Comparison:			
2005-2006 Actual Direct Costs	5,464,369.00	4,301,495.00	4,301,495.00
Indirect costs based on rate multiplied by actual direct costs	203,274.53	645,224.25	1,075,373.75
2005-2006 Actual Indirect Costs	113,670.00	1,276,544.00	1,276,544.00
2003-2004 Fixed Carry Forward	-28,809.99	-802,875.95	-802,875.95
Total Indirect Costs	142,479.99	2,079,419.95	2,079,419.95
Over/(Under) Recovery	60,794.54	-1,434,195.70	-1,004,046.20

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	113,670.00	1,276,544.00	1,276,544.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	60,794.54	-1,434,195.70	-1,004,046.20
Total Projected Indirect 2007-2008 (Numerator)	52,875.46	2,710,739.70	2,280,590.20
Direct Costs	5,464,369.00	4,301,495.00	4,301,495.00
Rate for 2007-2008	0.97*	63.02*	53.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82971
Form R0418

Blanche Kelso Bruce Academy
5555 Connor
Detroit, MI 48213

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	23,448.00	235,607.00	235,607.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	23,448.00	235,607.00	235,607.00
2003-2004 Direct Costs	5,223,475.00	5,011,316.00	5,011,316.00
2005-2006 Rate	0.45*	4.70*	4.70**

Comparison:			
2005-2006 Actual Direct Costs	7,704,174.00	7,211,371.00	7,211,371.00
Indirect costs based on rate multiplied by actual direct costs	34,668.78	338,934.44	338,934.44
2005-2006 Actual Indirect Costs	9,000.00	501,803.00	501,803.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	9,000.00	501,803.00	501,803.00
Over/(Under) Recovery	25,668.78	-162,868.56	-162,868.56

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	9,000.00	501,803.00	501,803.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	25,668.78	-162,868.56	-162,868.56
Total Projected Indirect 2007-2008 (Numerator)	-16,668.78	664,671.56	664,671.56
Direct Costs	7,704,174.00	7,211,371.00	7,211,371.00
Rate for 2007-2008	0.00*	9.22*	9.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82973
Form R0418

Trillium Academy
15740 Racho Road
Taylor, MI 48180

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	43,518.10	306,774.04	306,774.04
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	43,518.10	306,774.04	306,774.04
2003-2004 Direct Costs	1,686,613.13	1,423,357.19	1,423,357.19
2005-2006 Rate	2.58*	21.55*	21.55**

Comparison:			
2005-2006 Actual Direct Costs	2,643,276.00	2,333,990.00	2,333,990.00
Indirect costs based on rate multiplied by actual direct costs	68,196.52	350,098.50	502,974.85
2005-2006 Actual Indirect Costs	48,295.00	357,581.00	357,581.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	48,295.00	357,581.00	357,581.00
Over/(Under) Recovery	19,901.52	-7,482.50	145,393.85

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	48,295.00	357,581.00	357,581.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	19,901.52	-7,482.50	145,393.85
Total Projected Indirect 2007-2008 (Numerator)	28,393.48	365,063.50	212,187.15
Direct Costs	2,643,276.00	2,333,990.00	2,333,990.00
Rate for 2007-2008	1.07*	15.64*	9.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82974
Form R0418

*** Final ***

Detroit Merit Charter Academy
1091 Alter Road
Detroit, MI 48215-2861

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	77,537.00	1,341,944.00	1,341,944.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	77,537.00	1,341,944.00	1,341,944.00
2003-2004 Direct Costs	4,164,537.00	2,900,130.00	2,900,130.00
2005-2006 Rate	1.86*	46.27*	46.27**

Comparison:			
2005-2006 Actual Direct Costs	5,294,980.00	4,150,081.00	4,150,081.00
Indirect costs based on rate multiplied by actual direct costs	98,486.63	622,512.15	1,037,520.25
2005-2006 Actual Indirect Costs	99,079.00	1,243,978.00	1,243,978.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	99,079.00	1,243,978.00	1,243,978.00
Over/(Under) Recovery	-592.37	-621,465.85	-206,457.75

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	99,079.00	1,243,978.00	1,243,978.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-592.37	-621,465.85	-206,457.75
Total Projected Indirect 2007-2008 (Numerator)	99,671.37	1,865,443.85	1,450,435.75
Direct Costs	5,294,980.00	4,150,081.00	4,150,081.00
Rate for 2007-2008	1.88*	44.95*	34.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82975
Form R0418

*** Final ***

Riverside Academy
7124 Miller Road
Dearborn, MI 48126-1918

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	73,525.00	516,174.89	516,174.89
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	73,525.00	516,174.89	516,174.89
2003-2004 Direct Costs	1,484,236.53	1,041,586.64	1,041,586.64
2005-2006 Rate	4.95*	49.56*	49.56**

Comparison:			
2005-2006 Actual Direct Costs	4,414,205.11	3,253,395.58	3,253,395.58
Indirect costs based on rate multiplied by actual direct costs	218,503.15	488,009.34	813,348.90
2005-2006 Actual Indirect Costs	0.00	1,160,809.53	1,160,809.53
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	1,160,809.53	1,160,809.53
Over/(Under) Recovery	218,503.15	-672,800.19	-347,460.63

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	1,160,809.53	1,160,809.53
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	218,503.15	-672,800.19	-347,460.63
Total Projected Indirect 2007-2008 (Numerator)	-218,503.15	1,833,609.72	1,508,270.16
Direct Costs	4,414,205.11	3,253,395.58	3,253,395.58
Rate for 2007-2008	0.00*	56.36*	46.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82976
Form R0418

Keystone Academy
47925 Bemis
Belleville, MI 48111-9760

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	66,973.00	1,035,592.00	1,035,592.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	66,973.00	1,035,592.00	1,035,592.00
2003-2004 Direct Costs	3,011,997.00	2,043,378.00	2,043,378.00
2005-2006 Rate	2.22*	50.68*	50.68**

Comparison:			
2005-2006 Actual Direct Costs	4,348,837.00	3,117,763.00	3,117,763.00
Indirect costs based on rate multiplied by actual direct costs	96,544.18	467,664.45	779,440.75
2005-2006 Actual Indirect Costs	64,952.00	1,296,026.00	1,296,026.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	64,952.00	1,296,026.00	1,296,026.00
Over/(Under) Recovery	31,592.18	-828,361.55	-516,585.25

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	64,952.00	1,296,026.00	1,296,026.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	31,592.18	-828,361.55	-516,585.25
Total Projected Indirect 2007-2008 (Numerator)	33,359.82	2,124,387.55	1,812,611.25
Direct Costs	4,348,837.00	3,117,763.00	3,117,763.00
Rate for 2007-2008	0.77*	68.14*	58.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82977
Form R0418

Hamtramck Academy
11420 Conant
Hamtramck, MI 48212-3134

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	61,691.00	494,765.00	494,765.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	61,691.00	494,765.00	494,765.00
2003-2004 Direct Costs	2,224,280.00	1,791,206.00	1,791,206.00
2005-2006 Rate	2.77*	27.62*	27.62**

Comparison:			
2005-2006 Actual Direct Costs	3,473,950.00	2,749,308.00	2,749,308.00
Indirect costs based on rate multiplied by actual direct costs	96,228.42	412,396.20	687,327.00
2005-2006 Actual Indirect Costs	57,617.00	782,259.00	782,259.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	57,617.00	782,259.00	782,259.00
Over/(Under) Recovery	38,611.42	-369,862.80	-94,932.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	57,617.00	782,259.00	782,259.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	38,611.42	-369,862.80	-94,932.00
Total Projected Indirect 2007-2008 (Numerator)	19,005.58	1,152,121.80	877,191.00
Direct Costs	3,473,950.00	2,749,308.00	2,749,308.00
Rate for 2007-2008	0.55*	41.91*	31.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82978
Form R0418

*** Final ***

Life Skills Center of Metropolitan Detro
3100 E. Jefferson
Detroit, MI 48226

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	3,135,608.00	2,524,483.00	2,524,483.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	13,107.00	624,232.00	624,232.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,107.00	624,232.00	624,232.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	13,107.00	624,232.00	624,232.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	13,107.00	624,232.00	624,232.00
Direct Costs	3,135,608.00	2,524,483.00	2,524,483.00
Rate for 2007-2008	0.42*	24.73*	24.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82979
Form R0418

*** Final ***

Detroit Enterprise Academy
11224 Kercheval Avenue
Detroit, MI 48214

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	4,871,594.00	3,518,339.00	3,518,339.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	86,805.00	1,440,060.00	1,440,060.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	86,805.00	1,440,060.00	1,440,060.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	86,805.00	1,440,060.00	1,440,060.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	86,805.00	1,440,060.00	1,440,060.00
Direct Costs	4,871,594.00	3,518,339.00	3,518,339.00
Rate for 2007-2008	1.78*	40.93*	40.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82980
Form R0418

*** Final ***

Business Entrepreneurship, Science, Tech
200 Highland Street
Highland Park, MI 48203

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	3,054,278.22	2,268,301.35	2,268,301.35
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	10,764.24	796,741.11	796,741.11
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	10,764.24	796,741.11	796,741.11
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	10,764.24	796,741.11	796,741.11
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	10,764.24	796,741.11	796,741.11
Direct Costs	3,054,278.22	2,268,301.35	2,268,301.35
Rate for 2007-2008	0.35*	35.13*	35.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82981
Form R0418

*** Final ***

American Montessori Academy
14800 Middlebelt Road
Livonia, MI 48154

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,300,289.00	984,820.00	984,820.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	57,310.00	372,779.00	372,779.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	57,310.00	372,779.00	372,779.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	57,310.00	372,779.00	372,779.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	57,310.00	372,779.00	372,779.00
Direct Costs	1,300,289.00	984,820.00	984,820.00
Rate for 2007-2008	4.41*	37.85*	37.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82982
Form R0418

Universal Learning Academy
22579 Ann Arbor Trail
Dearborn Heights, MI 48127

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,052,755.71	887,468.74	887,468.74
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	19,801.43	185,088.40	185,088.40
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	19,801.43	185,088.40	185,088.40
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	19,801.43	185,088.40	185,088.40
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	19,801.43	185,088.40	185,088.40
Direct Costs	1,052,755.71	887,468.74	887,468.74
Rate for 2007-2008	1.88*	20.86*	20.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82983
Form R0418

Bridge Academy
9600 Buffalo
Hamtramck, MI 48212

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	2,359,606.63	1,878,995.13	1,878,995.13
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	0.00	480,611.50	480,611.50
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	480,611.50	480,611.50
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	480,611.50	480,611.50
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	0.00	480,611.50	480,611.50
Direct Costs	2,359,606.63	1,878,995.13	1,878,995.13
Rate for 2007-2008	0.00*	25.58*	25.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82984
Form R0418

*** Final ***

Dr. Charles Drew Academy
50 W. Josephine
Ecorse, MI 48229

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,456,640.00	1,029,505.00	1,029,505.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	135,814.00	562,949.00	562,949.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	135,814.00	562,949.00	562,949.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	135,814.00	562,949.00	562,949.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	135,814.00	562,949.00	562,949.00
Direct Costs	1,456,640.00	1,029,505.00	1,029,505.00
Rate for 2007-2008	9.32*	54.68*	54.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82985
Form R0418

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	3,926,256.00	3,033,359.00	3,033,359.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	86,805.00	979,702.00	979,702.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	86,805.00	979,702.00	979,702.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	86,805.00	979,702.00	979,702.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	86,805.00	979,702.00	979,702.00
Direct Costs	3,926,256.00	3,033,359.00	3,033,359.00
Rate for 2007-2008	2.21*	32.30*	32.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82986
Form R0418

Hanley International Academy
2609 Poland
Hamtramck, MI 48212

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,761,044.07	1,338,733.00	1,338,733.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	4,250.00	426,561.07	426,561.07
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,250.00	426,561.07	426,561.07
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	4,250.00	426,561.07	426,561.07
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	4,250.00	426,561.07	426,561.07
Direct Costs	1,761,044.07	1,338,733.00	1,338,733.00
Rate for 2007-2008	0.24*	31.86*	31.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82987
Form R0418

Frontier International Academy
2619 Florian Street
Hamtramck, MI 48212

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,888,931.66	1,434,608.07	1,434,608.07
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	0.00	454,323.59	454,323.59
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	454,323.59	454,323.59
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	0.00	454,323.59	454,323.59
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	0.00	454,323.59	454,323.59
Direct Costs	1,888,931.66	1,434,608.07	1,434,608.07
Rate for 2007-2008	0.00*	31.67*	31.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82988
Form R0418

*** Final ***

Discovery Arts and Technology PSA
27355 Woodsfield
Inkster, MI 48141

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,233,301.57	879,443.63	879,443.63
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	1,962.07	355,820.01	355,820.01
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,962.07	355,820.01	355,820.01
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,962.07	355,820.01	355,820.01
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	1,962.07	355,820.01	355,820.01
Direct Costs	1,233,301.57	879,443.63	879,443.63
Rate for 2007-2008	0.16*	40.46*	40.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82989
Form R0418

Covenant House Life Skills Center West
5668 Baker
Detroit, MI 48209

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,509,795.00	546,460.00	546,460.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	1,798.00	965,133.00	965,133.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,798.00	965,133.00	965,133.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,798.00	965,133.00	965,133.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	1,798.00	965,133.00	965,133.00
Direct Costs	1,509,795.00	546,460.00	546,460.00
Rate for 2007-2008	0.12*	176.62*	176.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82990
Form R0418

Covenant House Life Skills Center East
7600 Goethe Street
Detroit, MI 48214

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	1,790,318.00	800,010.00	800,010.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	1,798.00	992,106.00	992,106.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,798.00	992,106.00	992,106.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,798.00	992,106.00	992,106.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	1,798.00	992,106.00	992,106.00
Direct Costs	1,790,318.00	800,010.00	800,010.00
Rate for 2007-2008	0.10*	124.01*	124.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82991
Form R0418

Covenant House Life Skills Center Centra
2959 Martin Luther King Jr. Blvd
Detroit, MI 48208

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	728,413.04	456,972.39	456,972.39
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	1,798.00	273,238.65	273,238.65
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,798.00	273,238.65	273,238.65
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	1,798.00	273,238.65	273,238.65
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	1,798.00	273,238.65	273,238.65
Direct Costs	728,413.04	456,972.39	456,972.39
Rate for 2007-2008	0.25*	59.79*	59.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 82992
Form R0418

*** Final ***

Northpointe Academy
53 Candler
Highland Park, MI 48203

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	0.00	0.00	0.00
2003-2004 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2003-2004 Direct Costs	0.00	0.00	0.00
2005-2006 Rate	0.00*	0.00*	0.00**

Comparison:			
2005-2006 Actual Direct Costs	2,013,789.00	1,594,769.00	1,594,769.00
Indirect costs based on rate multiplied by actual direct costs	0.00	0.00	0.00
2005-2006 Actual Indirect Costs	4,290.00	423,310.00	423,310.00
2003-2004 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,290.00	423,310.00	423,310.00
Over/(Under) Recovery	0.00	0.00	0.00

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	4,290.00	423,310.00	423,310.00
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	4,290.00	423,310.00	423,310.00
Direct Costs	2,013,789.00	1,594,769.00	1,594,769.00
Rate for 2007-2008	0.21*	26.54*	26.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 83000
Form R0418

Wexford-Missaukee ISD
9907 E. 13th Street
Cadillac, MI 49601-8754

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	563,458.29	1,546,140.12	1,546,140.12
2003-2004 Fixed Carryforward	-54,114.55	-272,864.32	-272,864.32
Total Indirect Costs	617,572.84	1,819,004.44	1,819,004.44
2003-2004 Direct Costs	13,216,610.52	12,233,928.69	12,233,928.69
2005-2006 Rate	4.67*	14.87*	14.87**

Comparison:			
2005-2006 Actual Direct Costs	14,126,477.25	13,182,180.82	13,182,180.82
Indirect costs based on rate multiplied by actual direct costs	659,706.49	1,960,190.29	1,960,190.29
2005-2006 Actual Indirect Costs	721,707.79	1,666,004.22	1,666,004.22
2003-2004 Fixed Carry Forward	-54,114.55	-272,864.32	-272,864.32
Total Indirect Costs	775,822.34	1,938,868.54	1,938,868.54
Over/(Under) Recovery	-116,115.85	21,321.75	21,321.75

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	721,707.79	1,666,004.22	1,666,004.22
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-116,115.85	21,321.75	21,321.75
Total Projected Indirect 2007-2008 (Numerator)	837,823.64	1,644,682.47	1,644,682.47
Direct Costs	14,126,477.25	13,182,180.82	13,182,180.82
Rate for 2007-2008	5.93*	12.48*	12.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 83010
Form R0418

Cadillac Area Public Schools
421 S. Mitchell Street
Cadillac, MI 49601-2438

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	513,257.48	3,433,451.96	3,433,451.96
2003-2004 Fixed Carryforward	-92,710.57	-446,974.09	-446,974.09
Total Indirect Costs	605,968.05	3,880,426.05	3,880,426.05
2003-2004 Direct Costs	25,692,306.96	22,772,112.48	22,772,112.48
2005-2006 Rate	2.36*	17.04*	17.04**

Comparison:			
2005-2006 Actual Direct Costs	26,530,656.39	23,266,717.43	23,266,717.43
Indirect costs based on rate multiplied by actual direct costs	626,123.49	3,490,007.61	3,964,648.65
2005-2006 Actual Indirect Costs	518,607.61	3,782,546.57	3,782,546.57
2003-2004 Fixed Carry Forward	-92,710.57	-446,974.09	-446,974.09
Total Indirect Costs	611,318.18	4,229,520.66	4,229,520.66
Over/(Under) Recovery	14,805.31	-739,513.05	-264,872.01

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	518,607.61	3,782,546.57	3,782,546.57
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	14,805.31	-739,513.05	-264,872.01
Total Projected Indirect 2007-2008 (Numerator)	503,802.30	4,522,059.62	4,047,418.58
Direct Costs	26,530,656.39	23,266,717.43	23,266,717.43
Rate for 2007-2008	1.90*	19.44*	17.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 83060
Form R0418

Manton Consolidated Schools
105 5th Street
Manton, MI 49663-9473

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	249,114.20	831,170.13	831,170.13
2003-2004 Fixed Carryforward	-145,623.74	-232,389.64	-232,389.64
Total Indirect Costs	394,737.94	1,063,559.77	1,063,559.77
2003-2004 Direct Costs	7,359,950.84	6,777,894.91	6,777,894.91
2005-2006 Rate	5.36*	15.69*	15.69**

Comparison:			
2005-2006 Actual Direct Costs	8,751,212.95	8,022,628.07	8,022,628.07
Indirect costs based on rate multiplied by actual direct costs	469,065.01	1,203,394.21	1,258,750.34
2005-2006 Actual Indirect Costs	305,381.99	1,033,966.87	1,033,966.87
2003-2004 Fixed Carry Forward	-145,623.74	-232,389.64	-232,389.64
Total Indirect Costs	451,005.73	1,266,356.51	1,266,356.51
Over/(Under) Recovery	18,059.28	-62,962.30	-7,606.17

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	305,381.99	1,033,966.87	1,033,966.87
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	18,059.28	-62,962.30	-7,606.17
Total Projected Indirect 2007-2008 (Numerator)	287,322.71	1,096,929.17	1,041,573.04
Direct Costs	8,751,212.95	8,022,628.07	8,022,628.07
Rate for 2007-2008	3.28*	13.67*	12.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2007-2008 Federal Indirect Cost Rates
School District 83070
Form R0418

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668-0275

Basis for 2005-2006 Rate:	Restricted	Unrestricted	Medicaid
2003-2004 Indirect Costs	213,595.07	962,504.65	962,504.65
2003-2004 Fixed Carryforward	-130,533.48	-170,965.54	-170,965.54
Total Indirect Costs	344,128.55	1,133,470.19	1,133,470.19
2003-2004 Direct Costs	7,202,038.83	6,453,129.25	6,453,129.25
2005-2006 Rate	4.78*	17.56*	17.56**

Comparison:			
2005-2006 Actual Direct Costs	7,239,886.38	6,486,142.26	6,486,142.26
Indirect costs based on rate multiplied by actual direct costs	346,066.57	972,921.34	1,138,966.58
2005-2006 Actual Indirect Costs	222,114.68	975,858.80	975,858.80
2003-2004 Fixed Carry Forward	-130,533.48	-170,965.54	-170,965.54
Total Indirect Costs	352,648.16	1,146,824.34	1,146,824.34
Over/(Under) Recovery	-6,581.59	-173,903.00	-7,857.76

2007-2008 Rate Calculation:			
2005-2006 Actual Indirect Costs	222,114.68	975,858.80	975,858.80
2007-2008 Fixed Carry Forward (Over/Under Recovery from Above)	-6,581.59	-173,903.00	-7,857.76
Total Projected Indirect 2007-2008 (Numerator)	228,696.27	1,149,761.80	983,716.56
Direct Costs	7,239,886.38	6,486,142.26	6,486,142.26
Rate for 2007-2008	3.16*	17.73*	15.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%